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The China Mail.

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April 26, 1921. Temperature 71.

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No. 18242

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HONGKONG, TUESDAY, APRIL 26, 1921.

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Beware of a chill—

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COLD CURE TABLETS

A sure preventive.
A speedy cure.

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THE HONGKONG DISPENSARY.

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(THE EUROPEAN GARAGE)

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CARS FOR HIRE
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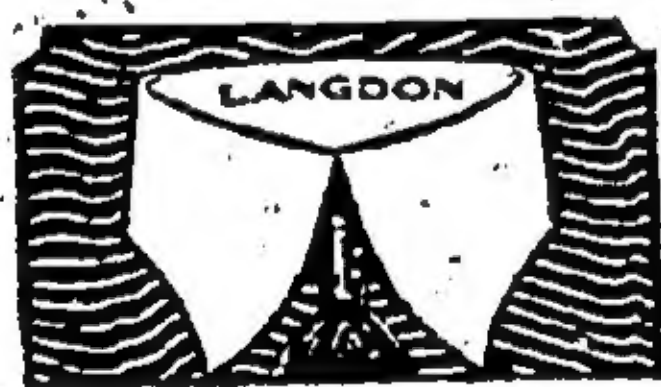
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LATEST PATTERNS
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WITH HANDSOME DESIGNS
ATTRACTIVE COLOURS.

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The Newest of the New

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"DRAMBUIE"

A LINK WITH THE "45."

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EXPERIENCE

has taught us that it is wise
WHEN BUYING A WATCH
to consider quality before price.
We have a stock of Pocket and
Wrist Watches of quality
THAT SATISFY!

J. ULLMANN & CO.
WATCHES
ESTD 1840

TO-DAY'S CABLES.

(Reader's Service to the China Mail)

NEW BUDGET.

A REMARKABLE FINANCIAL YEAR.

FOREIGN DEBTS REDUCED.

BRITAIN REGARDING WORLD'S FINANCIAL LEAD.

LONDON, April 25.

The outstanding points of the Budget statement introduced by Mr. Austen Chamberlain in the House of Commons this afternoon were no additional taxation and the removal of additional taxes on sparkling wines and cigars imposed last year which were found to have restricted consumption. Legislation is being introduced to terminate the excess profits tax. In spite of the changed conditions this realised a surplus of £230,500,000 only, £3,700,000 under last year's estimates. The foreign debt was reduced £117,000,000, including the United States £75,000,000. The reduction during the past two years has been £203,000,000. Mr. Chamberlain anticipated a further reduction of £103,000,000 during the ensuing year. The estimated surplus of revenue over expenditure for the forthcoming year is £34,000,000.

INTERNAL DEBT REDUCED.

The Budget was introduced by Mr. Austen Chamberlain who said that the past year had been one of the most remarkable in our financial history. Trade was prosperous and prospects rose when last year's budget was framed. Then deep depression suddenly descended in autumn. Nevertheless, his estimate of the revenue £1,418,300,000 was exceeded by £6,600,000 and the realised surplus was £230,500,000. In the course of reviewing revenue he said that the corporation tax was disappointing owing to the difficulty of putting it into operation, but he thought it would justify itself. The corporation tax produced only £650,000 instead of £3,000,000. £259,500,000 had been applied to debt reduction and during the past year the internal debt had been reduced by £128,000,000 and the floating debt by £37,000,000.

AN IMMENSE ACHIEVEMENT.

Mr. Chamberlain said that the foreign debt had been reduced by £117,000,000 to £1,161,500,000 on March 31. We had performed an immense achievement which no other belligerent country had even attempted by reducing our external debt by £203,000,000 in two years. The estimated total ordinary expenditure for 1921 and 1922 was £974,000,000 and the revenue, after dropping the excess profits tax and two small changes, was estimated at £1,058,000,000. A substantial proportion of the balance must be kept in hand to meet liabilities arising out of the coal strike losses. Any receipts in respect of reparations would be applied to debt reduction. It was estimated that there was a possibility to redeem the debt from the ensuing year's surplus by £103,000,000.

BIG REDUCTION OF FOREIGN DEBTS.

We have paid off in the United States during the past twelve months the nearly £75,000,000, and in Canada £20,000,000. We have paid off our debts to Japan, Spain, the Argentine, Uruguay, and Holland. Except for a comparatively small debt we owe the Allies, who, however, were far more largely indebted to us and a generous loan of £3,000,000 made us by the Straits Settlements and Mauritius—(cheers)—the only debt outside the United States and Canada was £225,000 which would be paid Sweden on maturity in the summer. Arrangements had been made with Canadian bankers to pay off the balance of the \$125,000,000 owing in monthly instalments ending April 1.

TAXATION NOT REDUCED.

Mr. Chamberlain said that there would be no further reduction in taxation during the current year but a couple of adjustments would be made. He admitted that he was wrong last year regarding the effect of the increased duties on champagne and cigars, partly, however, due to trade depression. There would be a new fixed duty on sparkling wines of 15s. a gallon instead of 7s. fixed and an *ad valorem* charge of 33 1/3 per cent. He anticipated a small increase in revenue from this. The *ad valorem* duty on cigars would be abandoned. The alterations as regards sparkling wines and cigars operate on May 10. He expected to collect £150,000,000 arrears of excess profits this year and a smaller sum next year. £300,000,000 of debt have been dealt with and it will be necessary to re-borrow the difference between that and the sum available for debt redemption. The present time was not favourable for an attempt to fund a floating debt but the time would come when a serious effort should be made to secure the conversion of some national war bonds maturing not later than 1925 into longer dated securities.

NEW LOAN FOR WAR BOND-HOLDERS.

Mr. Chamberlain said that prospectuses were being issued to-night offering national war bond-holders a new 3 1/2 per cent. conversion loan redeemable at par in 1921. The rates vary according to different classes of bonds of which £100 will be exchangeable at from £163 to £160, according to the date of maturity. The total amount of bonds outstanding to which the offer applied was £632,000,000. If all was converted the resulting figure would just exceed £1,000,000,000. This loan was a necessary preliminary to funding the floating debt. The new conversion loan over 40 years would represent a return of between 114 and 112s per cent.

Mr. Chamberlain, concluding, reviewing the Treasury programme for the past two years said that the foundation had been laid for steady recovery when industrial disputes occurred. When these had been settled and trade could again revive we would have wiped off a large part of our foreign debt and restored international credit. We would have made it clear to doubters that we could and should continue to hold the proud position of the premier financial centre world. (Cheers.)

HOW THE BUDGET WAS RECEIVED.

LONDON, April 25.

In City circles the opinion is expressed that the most sensational feature of an otherwise colourless Budget is the generous terms of the loan the object of which is to wipe out £635,000,000 national war bonds maturing from now to 1925. The new loan becomes a permanent loan similar to Consols but the terms will arouse the envy of holders of Consols. It is hoped that the loan by securing cheaper money industry will be given a big stimulus. Critics of the Government, however, declare the Budget a necessary evil. It put the majority of the Parliamentarians into the doldrums. Mr. J. M. Hogge says that Budget is the calm before the storm which will be upon us between 1922 and 1923 when war debt maturities must be faced.

WHERE, INDEED?

After the budget speech member followed member in declaring that the country could not this year raise anything like £1,000,000,000. Further, if the estimates of revenue are realised the net result will be to intensify economic depression, increasing legions of unemployed. The Times says where are the drastic reductions in expenditure and recalls the Premier's categorical letter to ministers on August 20, 1919, ordering reduced expenditure or to make room for those who can. It declares that is the public temper to-day.

BEDFORD BY-ELECTION.

LONDON, April 25.

In the Bedford by-election the Rt. Hon. Mr. F. G. Kellaway (Coalition Liberal) polled 14,397 and Mr. Riley (Labour) 9,731.

ANGLO-JAPANESE TREATY.

OTTAWA, April 25.

The Premier announced that the dominion prime ministers' conference in London in June would discuss the question of the renewal of the Anglo-Japanese treaty.

THE DOLLAR.

To-day's closing rate 2/6 1/8
To-day's opening rate 2/6 1/8

PRICES AND PROFITS.

CAUSE AND EFFECT.

AN INTERESTING LECTURE.

Sir Josiah Stamp in the course of a recent lecture at University College dealt with the effect of changes in price level upon profits and wages.

He said that the body of statistical data for past experience was difficult to handle, and that the present situation was so different in degree that results drawn from experience must be applied with caution. It could be shown that during the gradual rise since 1896 changes in prices were much more powerful than changes in output in effecting profits immediately, but not ultimately.

In the case of changes in the cost of production, a percentage increase in price had been four times as powerful as a similar percentage increase in output in its effect upon prices, but this was immediate only and not sustained. At the same time the profits of railways and gas-works were adversely affected, and in the general aggregate many of the extreme fluctuations of particular industries tended to cancel out. In the cotton industry fluctuations in prices led to fluctuations in profits ten times as great.

On the whole, in times of rising prices, increases of profits have been made over and above the amount that would arise upon the increased output that such prices induce, but the additional profit is not usually much greater in proportion than the rise in price if the period taken is not less than a year.

EXPERIENCE OF FORTY YEARS.

Reviewing the experience of the last forty years, during the first period, when prices dropped about 24 points per annum, profits increased by only about 14 millions per annum, or 44 millions less than the average increase. Then from 1890 to 1895, when prices dropped about 14 points per annum, profits increased only 34 millions annually, or nearly 64 millions below the average, but in the period up to the war, when prices increased nearly 14 points each year, profits increased 16 millions, or 6 millions above the average.

The lecturer said that the average of all the incomes in excess of £160 per annum had fluctuated from 1860 to 1914 within moderate limits, and was at its highest in 1873 and lowest about 1895, but the average of real incomes, after taking purchasing power into account, has fluctuated but little, for it was about the same in 1914 as in 1860 and 1874.

In the case of wages in the thirty-five years up to the war there had been a rise of about one per cent. per annum, both in actual wages and in real wages. The greater part of the advance seemed at first sight to have taken place in the latter part of the time, for the first fifteen years gave a ten per cent. increase in nominal wages, and over twenty per cent. had been gained since.

GAIN IN REAL WAGES.

But this apparent effect was offset by the rise in prices, and the gain in real wages had nearly all been obtained by 1900, since when real wages up to the war had not appreciably advanced, for the increase in money wages had just kept pace with the cost of living. The position had been considerably modified during the war, and in many cases, though not as a whole, increase in wages, instead of lagging behind profits, had tended to precede them.

The losses to be incurred by industry on a rapid drop in prices were a function of the total stock carried in relation to the turnover in the period over which the change took place, and it was quite possible, if a considerable total drop was spread gradually over a period of years, to absorb the loss by a moderate reduction in the average percentage of profit on turnover.

Sir Josiah thought that half the increase in prices might be got rid of in eight or ten years at a cost of a reduction in the customary rate of profit on turnover amounting to about twenty per cent.

Notice is given that the following further amended position of the wreck of the "Hainan" has been obtained from an official survey of the wreck. From the wreck, South-east Shantung Promontory, Light-house bears S. 82° W., magnetic, distant 1.6 miles. The wreck lies in 104 fathoms of water, with masts only showing above high water.

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Special Sale.

WHITE COTTON PYJAMAS.

Regular \$5.00 Sale \$3.50 suit.

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Men's Wear Specialists.

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STOCKS OF HIGH CLASS
DUTCH HAVANA CIGARS

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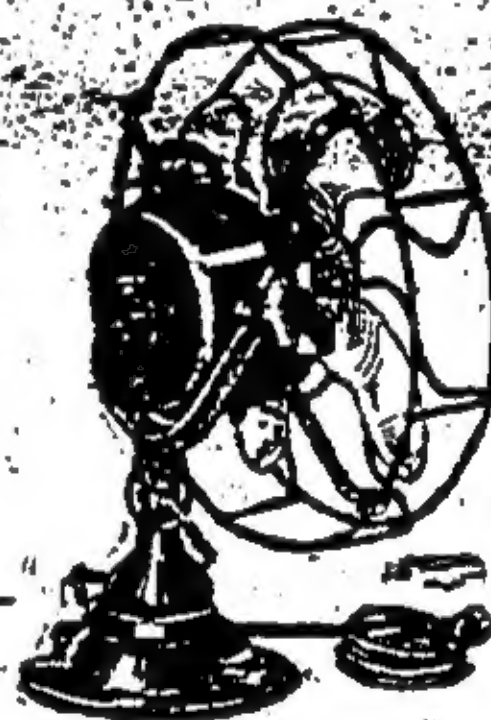
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Queen's Buildings. Tel. 518.

ESTABLISHED 1900.

DISS BROS.
TAILORS
ALEXANDRA BUILDING,
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DONNELLY & WHYTE.
WINE MERCHANTS.

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PORTABLE HOUSES

FIRST APPEARANCE IN HONGKONG.

Storm Proof

Rain Proof

Vermin Proof

Sun Proof

A STAUNCH SUMMER HOUSE UNEXCELLED FOR
TOURISTS and OUTING PARTIES.

PRICES: \$170.00—\$370.00

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LAMBERT BROS.

AUCTIONEERS, APPRAISERS
AND SURVEYORS.

Public Auctions

THE Underigned have received instructions to sell by Public Auction,

on

WEDNESDAY April 27, 1921.

commencing at 11 a.m.

at No. 23 Godown of the Hongkong & Kowloon Wharf & Godown Co., Ltd.,

Kowloon.

(For Account of the Consignor).

25 bales Heavy Cane "Green Stripe"

Gannies (2 1/2 lbs.)

25 bales "Blue Stripe" Gannies

(2 1/2 lbs.)

and afterwards at No. 51 Godown

25 bales Liverpool Twill, 3-Blue Stripe

Gannies, 4 1/2 x 2 1/2 x 2 1/2 lbs.

(8 x 8)

Terms:—Cash on delivery.

LAMBERT BROS.,

Auctioneers.

Hongkong, April 23, 1921.

on

FRIDAY, April 29, 1921,

Commencing at 2.30 p.m.

at their Sales Room, Duddell Street,

A Valuable Collection of Antique

China and Curios.

From Song to Ming Dynasties and

Kaighi to Tzongkong Periods,

comprising:—

Five coloured, three coloured and

blue & white vases, plates, jars, bowls,

flower pots, etc., etc.

Ivory carvings, jade and agate orna-

ments, bronzes, embroideries, lacquered-

ware, etc., etc.

Also

Four Green jade necklaces.

On view from Thursday, the 28th

inst.

Catalogue will be issued.

Terms:—Cash on delivery.

LAMBERT BROS.,

Auctioneers.

Hongkong, April 23, 1921.

MASSAGE.

Mr. HONDA and Mrs. HONDA.

14 years' experience.

No. 24, Wyndham Street,

(Opposite to the China Mail).

FARES FOR PUBLIC
VEHICLES.

CHAIRS.

I.—In Victoria, with two Bearers.

Quarter hour, 10 cents

Half hour, 20 "

One hour, 30 "

Two hours, 50 "

Three hours, 70 "

Six hours, 1.00 "

Day (8 a.m. to 6 p.m.), 1.00 "

If the trip is extended beyond Victoria,

half fare extra.

Between the hours of 8.30 p.m. and 9

a.m. the above fares shall be increased

by 50 per centum.

II.—Beyond Victoria, with four Bearers.

Hour, 0.60 cents

Three hours, 1.00 "

Six hours, 1.50 "

Day (8 a.m. to 6 p.m.), 2.00 "

III.—In the Hill District.

With 2 Bearers With 4 Bearers.

Quarter hour, \$0.15 \$0.20

Half hour, 0.30 0.40

One hour, 0.50 0.60

Two hours, 0.80 1.00

Three hours, 1.00 1.20

Six hours, 1.50 2.00

Day (8 a.m. to 6 p.m.), 2.00

RICKSHAS.

I.—In the Island of Hongkong, if engaged

in Victoria.

Ten minutes, 5 cents

Quarter hour, 10 "

Half hour, 15 "

One hour, 20 "

Every subsequent hour, 20 "

Note.—If the ricksha be engaged

within the City of Victoria, and be dis-

charged outside the Western part of the

City of Victoria after 9 p.m., or be dis-

charged to the East of Bay View Police

Station on the Eastern side of the City

of Victoria after 9 p.m., an extra half

fare shall be chargeable.

II.—In Kowloon.

Quarter hour, 5 cents

Half hour, 10 "

Hour, 20 "

Every subsequent hour, 10 "

III.—Taipo Road.

Twenty cents shall be added

for each extra hour or part

of an hour if the driver causes

the journey to take longer

than:—

4th mile—

single 75 cents..... 1 hour,

return \$1.00..... 2 hours.

Beyond 4th to 6th mile—

single \$1.20..... 2 hours,

return \$1.50..... 4 "

Beyond 6th to 8th mile—

single \$1.75..... 2 1/2 "

return \$2.00..... 4 "

Beyond 8th to 10th mile—

single \$2.00..... 3 "

return \$2.50..... 4 1/2 "

Beyond 10th to 12th mile—

single \$2.50..... 3 1/2 "

return \$3.00..... 4 1/2 "

Beyond 12th to 14th mile—

single \$3.00..... 4 "

return \$3.50..... 5 "

Beyond 14th to 16th mile—

single \$3.50..... 4 1/2 "

return \$4.00..... 5 1/2 "

Beyond 16th to 18th mile—

single \$4.00..... 5 "

return \$4.50..... 5 1/2 "

Beyond 18th to 20th mile—

single \$4.50..... 5 1/2 "

return \$5.00..... 6 "

Beyond 20th to 22nd mile—

single \$5.00..... 6 "

return \$5.50..... 6 1/2 "

Beyond 22nd to 24th mile—

single \$5.50..... 6 1/2 "

return \$6.00..... 7 "

Beyond 24th to 26th mile—

single \$6.00..... 7 "

return \$6.50..... 7 1/2 "

Beyond 26th to 28th mile—

single \$6.50..... 7 1/2 "

return \$7.00..... 8 "

Beyond 28th to 30th mile—

single \$7.00..... 8 "

return \$7.50..... 8 1/2 "

Beyond 30th to 32nd mile—

single \$7.50..... 8 1/2 "

return \$8.00..... 9 "

Beyond 32nd to 34th mile—

single \$8.00..... 9 "

return \$8.50..... 9 1/2 "

Beyond 34th to 36th mile—

single \$8.50..... 9 1/2 "

return \$9.00..... 10 "

Beyond 36th to 38th mile—

single \$9.00..... 10 "

return \$9.50..... 10 1/2 "

Beyond 38th to 40th mile—

single \$9.50..... 10 1/2 "

return \$10.00..... 11 "

Beyond 40th to 42nd mile—

single \$10.00..... 11 "

return \$10.50..... 11 1/2 "

Beyond 42nd to 44th mile—

single \$10.50..... 11 1/2 "

return \$11.00..... 12 "

Beyond 44th to 46th mile—

single \$11.00..... 12 "

return \$11.50..... 12 1/2 "

Beyond 46th to 48th mile—

single \$11.50..... 12 1/2 "

return \$12.00..... 13 "

Beyond 48th to 50th mile—

single \$12.00..... 13 "

return \$12.50..... 13 1/2 "

Beyond 50th to 52nd mile—

single \$12.50..... 13 1/2 "

return \$13.00..... 14 "

Beyond 52nd to 54th mile—

single \$13.00..... 14 "

return \$13.50..... 14 1/2 "

Beyond 54th to 56th mile—

single \$13.50..... 14 1/2 "

return \$14.00..... 15 "

Beyond 56th to 58th mile—

single \$14.00..... 15 "

return \$14.50..... 15 1/2 "

Beyond 58th to 60th mile—

single \$14.50..... 15 1/2 "

return \$15.00..... 16 "

Beyond 60th to 62nd mile—

single \$15.00..... 16 "

return \$15.50..... 16 1/2 "

Beyond 62nd to 64th mile—

single \$15.50..... 16 1/2 "

return \$16.00..... 17 "

Beyond 64th to 66th mile—

single \$16.00..... 17 "

return \$16.50..... 17 1/2 "

Beyond 66th to 68th mile—

single \$16.50..... 17 1/2 "

return \$17.00..... 18 "

Beyond 68th to 70th mile—

single \$17.00..... 18 "

return \$17.50..... 18 1/2 "

Beyond 70th to 72nd mile—

single \$17.50..... 18 1/2 "

return \$18.00..... 19 "

Beyond 72nd to 74th mile—

single \$18.00..... 19 "

return \$18.50..... 19 1/2 "

Beyond 74th to 76th mile—

single \$18.50..... 19 1/2 "

return \$19.00..... 20 "

Beyond 76th to 78th mile—

single \$19.00..... 20 "

return \$19.50..... 20 1/2 "

Beyond 78th to 80th mile—

single \$19.50..... 20 1/2 "

return \$20.00..... 21 "

Beyond 80th to 82nd mile—

single \$20.00..... 21 "

return \$20.50..... 21 1/2 "

Beyond 82nd to 84th mile—

single \$20.50..... 21 1/2 "

return \$21.00..... 22 "

Beyond 84th to 86th mile—

single \$21.00..... 22 "

return \$21.50..... 22 1/2 "

Beyond 86th to 88th mile—

single \$21.50..... 22 1/2 "

return \$22.00..... 23 "

Beyond 88th to 90th mile—

single \$22.00..... 23 "

return \$22.50..... 23 1/2 "

Beyond 90th to 92nd mile—

single \$22.50..... 23 1/2 "

return \$23.00..... 24 "

Beyond 92nd to 94th mile—

single \$23.00..... 24 "

return \$23.50..... 24 1/2 "

Beyond 94th to 96th mile—

single \$23.50..... 24 1/2 "

return \$24.00..... 25 "

Beyond 96th to 98th mile—

single \$24.00..... 25 "

return \$24.50..... 25 1/2 "

Beyond 98th to 100th mile—

single \$24.50..... 25 1/2 "

return \$25.00..... 26 "

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YOU CANNOT AFFORD TO
BE WITHOUT THEM.

JUST received a large Consignment

of (1) LACTOGEN the most digestive

food for infants which keeps food in

quality during Hot weather (2) LAC-

TOSE (Milk Sugar) for sweetening the

foods of Infants and Dyspepsia (3)

MILFORD-McGRATH FLUID INSEC-

TICIDE the Best Fluid for destroying

Fleas, Mosquitoes, Bugs, Flies and all

other Insect Pests in Summer days, and

(4) JOHN CAHILL'S GOLDEN

FLYSECE, MAGIC and CINDERELLA

SOAPS for keeping everything clean in

Houses.

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spections and Enquiries are cordially

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That's why we solicit your Cor-

respondence for further infor-

mation. It might pay to tell us

what Stamps you want to buy

or what Stamps you have for

sale. Better still if you call at

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DEALERS IN PETIT-ETAT GOALS,

RELIGIOUS BOOKS, TOYS, &c., &c.,

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Every kind of Footwear.

MADE TO ORDER.

CHERRY & CO.,

PEDDER STREET,

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Successor to

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Via Suez or Panama Canal at Owner's Option.

S.S. "BOWEN CASTLE"Sailing on or about 15th May.

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FOR BRINDISI, VENICE AND TRIESTE.

S.S. "PERIA"Sailing on or about 15th May.

TAKING CARGO ON THROUGH BILLS OF LADING

FOR LEVANT, BLACK SEA & DANUBE PORTS.

PIECE having been re-opened for traffic, cargo is also accepted for this port on through B/Lading.

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S.S. "NIPPON MARU"Sailing on or about 10th May.

Passengers Luggage can be insured at the office of the Agents.

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LONDON ANTWERP, ROTTERDAM & HAMBURG—Monthly direct service via Singapore and Port Said.

ATLANTIC MARUSaturday, 14th May.

BUKHOS AIRS—Baku, Jeddah, Suez, Manama, Durrat & Cape Town via Singapore. Passenger Service.

CHICAGO MARUSunday, 15th May.

BOMBAY & COLOMBO—Regular fortnightly service via Singapore.

GANGES MARUSaturday, 30th April.

DELI & BANGKOK via SAIGON & SINGAPORE—Regular Monthly service.

SHIMEN MARUSunday, 1st May.

Excellent accommodation for 1st and 3rd class passengers.

SYDNEY & MELBOURNE—Monthly service taking cargo to New Zealand and Pacific Island.

VICTORIA, VANCOUVER, SEATTLE & TACOMA—Via Shanghai and Dairen—Regular fortnightly passenger service touching at intermediate ports in Japan taking cargo to OVERLAND POINTS U.S. in connection with Chicago Pacific Railway.

AFRICA MARUThursday, 26th May.

NEW YORK via SUEZTuesday, 31st May.

NEW ORLEANS via SUEZTuesday, 31st May.

JAPAN PORTS—Shanghai, Kobe, Yokohama.

KEELUNG via SWATOW & AMOY—These steamers have excellent accommodation for 1st and 3rd class passengers and will arrive at and depart from the O.S.K. wharf near the Harbour Office.

KAIJO MARUSunday, 1st May.

TAKAO via SWATOW and AMOY.

SOSEU MARUThursday, 5th May.

For sailing dates and further particulars please apply to—

Y. YASUDA, Manager, No. 1, Queen's Building.

NEW YORK DIRECT.

JOINT SERVICE OF THE

"BLUE FUNNEL" LINE

(OCEAN S.S. CO., LD. & CHINA MUTUAL S.S. CO., LD.)

AMERICAN & MANCHURIAN LINE

(ELLERMAN & BUCKNALL S.S. CO., LD.)

SAILINGS FROM HONGKONG.

BOSTON & NEW YORK—"CITY OF DUNKIRK"37th April.

BOSTON & NEW YORK—"KNIGHT COMPANION"12th May.

Steamers proceed via Suez Canal or Panama Canal at Owners' option.

Subject to change without notice.

For freight and particulars apply to

SUTHERFIELD & SWIRE OF THE BANK LINE, LD., HONGKONG, HONGKONG & CANTON

REIMS & CO., CANTON.

WATERHOUSE LINE

REGULAR TRANS-PACIFIC FREIGHT SERVICE.

Operating U. S. Shipping Board Steamers

Between

SEATTLE-TACOMA-VICTORIA-VANCOUVER

and

China, Japan and Philippine Island Ports.

"WEST MESTER"15th May.

Further sailings to be announced later.

Through B/Ls issued to all Overland Common Points

in U.S. and Canada.

For rates and full particulars apply to

FRANK WATERHOUSE & COMPANY,

1st Floor, HOTEL MANSIONS, Tel. No. 3607.

SHIPPING

C. N. C. CHINA NAVIGATION CO., LTD.

SAILING SUBJECT TO ALTERATION.

FOR SHANGHAI, CANTON & HONGKONG

AMOI MARU, CEBU & HONGKONGSailing Apr. 26, at 4 p.m.

SHANGHAISailing Apr. 26, at 4 p.m.

WEIHAIWEI, CHEFOO, NEWHONGWANG & HONGKONGSailing Apr. 26, at 4 p.m.

SHANGHAI & TIENTSINSailing Apr. 26, at 4 p.m.

SHANGHAI & BANGKOKSailing Apr. 26, at 4 p.m.

AMOI, SHANGHAI & PUKOWSailing Apr. 26, at 4 p.m.

SHANGHAI, RAHOL & RAHONGSailing Apr. 26, at 4 p.m.

HONGKONG, SHANGHAI LINE—PASSENGERS, MAIL and CARGO. Steamers SHANGHAI, RAHOL & RAHONG. Passengers are landed in Shanghai, avoiding the inconvenience of transshipment at Whampoa.

YANGKONG LINE—Weekly service to and from Bangkok via Swatow.

For Freight or Passage apply to—

SUTHERFIELD & SWIRE, AGENTS.

Telephone No. 36.

Operating the following U.S. Shipping Board Steamers

PASSENGER & FREIGHT SERVICE.

FOR MANILA.

S.S. "WENATCHER"Sailing May 2nd

VICTORIA VANCOUVER SEATTLE

Calling Shanghai—Kobe—Yokohama.

S.S. "CROSEKEYS" (Freight only)April 16 May 1st.

S.S. "WENATCHER"May 14 June 3rd.

S.S. "EDMORE" (Freight only)May 14 July 10th.

S.S. "WENATCHER"July 15 Aug. 19th.

S.S. "KEYSTONE STATE"Aug. 13 Sept. 2nd.

FOR PORTLAND DIRECT.

Calling Kobe—Yokohama.

S.S. "MONTAGUE" (Freight only)April 16th June 4th.

Through Bills of Lading issued to Overland common point Passenger and Freight Particulars.

THE ADMIRAL LINE,

Telephones 2477 & 2478. 5th Floor, Hotel Mansions.

Operating the following U.S. Shipping Board Steamers

FOR SEATTLE, TACOMA, VICTORIA, VANCOUVER.

(Calling at Kobe and Yokohama.)

(Calling at Shanghai, Kobe and Yokohama).

"EDMORE"About May 3rd.

For MANILA.

"ABERCOSS"About May 2nd.

For PORTLAND direct.

(Calling at Kobe and Yokohama).

"MONTAGUE"About Apr. 26th.

(Calling at Shanghai, Kobe and Yokohama).

"ABERCOSS"About June 2nd.

Through Bills of Lading issued to Overland Common Point.

FOR FREIGHT AND PARTICULARS APPLY TO:

THE ADMIRAL LINE,

Telephones 2477 & 2478. 5th Floor, Hotel Mansions.

Operating the following U.S. Shipping Board Steamers

SERVICE TO UNITED STATES

For NEW YORK and/or BOSTON.

Via Panama.

"WYTHEVILLE"About May 4th.

"WYNIAH"About June 2nd.

For freight space and particulars apply to—

THE BARBER STEAMSHIP LINES, INC.

THE ADMIRAL LINE,

Telephones 2477 & 2478. 5th Floor, Hotel Mansions.

Operating the following U.S. Shipping Board Steamers

THE ADMIRAL LINE

REGULAR SERVICE

To & From

SAIGON-SINGAPORE-SUMATRA

JAVA PORTS.

OPERATING THE FOLLOWING U.S.S. STEAMERS

LAKE PARKERMay 2nd.

LAKE OHAWAMay 19th.

Through bills of lading issued to all United States, Pacific Coast and Overland Points.

For full Particulars and Rates. Apply to—

THE ADMIRAL LINE,

5th Floor, HOTEL MANSIONS BUILDING.

Tel. Add. 1, ADMIRALINE. Telephone 2477 & 2478.

Operating the following U.S. Shipping Board Steamers

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Tel. Add. 1, ADMIRALINE. Telephone 2477 & 2478.

SHIPPING

C. P. O. S.

SAILINGS

HONGKONG to VANCOUVER

(via Shanghai, Nagasaki (Mop) Kobe & Yokohama.)

Empress of RussiaApr. 28 May 16

Empress of JapanMay 17 June 7

Empress of AsiaMay 20 June 13

MontagueJune 14 July 8

Empress of RussiaJune 23 July 11

Empress of JapanJuly 7 July 23

Empress of AsiaJuly 21 Aug. 8

MontagueAug. 23 Sept. 16

Empress of RussiaAug. 18 Sept. 8

Empress of JapanSept. 20 Oct. 11

Passengers to Europe by strongly urged to determine the exact date of the Atlantic sailing desired prior to departure from Hongkong.

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Passengers to Europe

TO-DAY'S CABLES.

(Reuter's Service to the China Mail)

JAPANESE CROWN PRINCE.

FAMOUS MALTA TEMPLE VISITED.

A BUSY DAY.

MALTA, April 25.

The Crown Prince spent most of the forenoon visiting places of interest. After visiting St. John's Church where he was received by the Archbishop and Chapter of the Cathedral and conducted over the entire famous temple, he went to the Palace, General Plumer conducting him over the apocryphal palace of the grand masters. He lunched at the Casino Maltese which was decorated for the occasion. Before entering, the Prince was made the object of a very sympathetic oration to the crowd outside and the guests inside. The toasts of King George and the Emperor of Japan were honoured. The Crown Prince is visiting the museum and after that he will attend General Plumer's at home at San Antonio Palace, to which a large number have been invited.

AN IMPRESSIVE CEREMONY.

LONDON, April 25.

There was a very impressive ceremony at the naval cemetery in the morning when the Crown Prince visited the graves of Japanese interred there during the war. The Prince was accompanied by Admirals DeRobeck, Webb, Bartholot, and Stand, also by Prince Kanin and Viscount Chinda. At the entrance to the cemetery there was a guard of honour composed of the Army, Navy and Air Force. The Crown Prince and Prince Kanin first laid three wreaths, one on behalf of the Emperor, and one on behalf of the Japanese nation, at the foot of the memorial in honour of Japanese lost during the war, after which they stood and paid their respects to the glorious dead. Then the Japanese ratings drawn up likewise paid homage to the dead. A Japanese staff officer read the Japanese funeral service. Admiral DeRobeck assured the Crown Prince that the Japanese graves were well tended, the hands of their British comrades. Later the party returned aboard, after which the Crown Prince visited Saint John's Church. Wherever the Prince goes he is very respectfully acclaimed by the crowds.

A BRILLIANT FUNCTION.

LATER.

General Plumer's at home at San Antonio Palace was a brilliant affair, favoured by ideal weather for which Malta's spring is famous. The company, comprising the elite of Malta, assembled in the gardens which are one of the beauty spots of the island. In a gorgeous array of variegated flowers, they presented a striking picture of life and colour. The Prince was manifestly delighted and stayed until the end of the evening.

The Crown Prince is giving a state dinner on board the "Katori" Prince George will be among the guests.

AMERICA'S NOBLE DEAD.

SOLEMN PROCESSION PASSES THROUGH LIEGE

LIEGE, April 25.

Moving scenes marked the passing through here of boats bearing the bodies of 96 Americans who fell at St. Mihiel and who are being transported along the river from Verdun to Antwerp for conveyance to America. Troops rendered military honours as the boats covered with flowers moved towards the quay where they were awaited by the leading officials and delegations of ex-service men. After sympathetic speeches had been made to the officers accompanying the conveyance wreaths were laid on the coffins and the boats resumed their journey, cavalry accompanying them along the river bank. Large crowds on both sides of the river uncovered their heads as the solemn procession wended its way past.

CHINESE ENVOY HONOURED.

INTERESTING CEREMONY AT PARIS UNIVERSITY.

LONDON, April 25.

The presentation of a doctorate of the University of Paris to Mr. Chu Chih Chen on behalf of the President of China was conducted with great ceremony. About 2,000 people were present including M. Poincaré, Marshal Joffre, General Fayolle, M. Painlevé, and Cardinal Dubois. M. Millerand was specially represented. Speeches were delivered by the Rector of the University, Mr. Chu Chih Chen, M. Painlevé, and members of the French Institute and Academy. Mr. Chu Chih Chen arrives in London on April 30. He will present the King an autograph letter from the President.

IRISH PROBLEM.

LORD DERBY'S VISIT TO IRELAND.

LONDON, April 25.

Lord Derby, in an amended denial as regards his visit to Ireland, admitted in a speech at Liverpool that he went with the Premier's cognisance. He obtained interviews with a number of personages in Ireland on the understanding that he communicated the results to Mr. Lloyd George. He intended paying a further visit to Ireland. He admitted that he was depressed with the situation there and went incognito in order to avoid pressmen.

GERMANS SECURE AMERICAN PATENTS.

WASHINGTON, April 25.

The War Secretary, Mr. Weeks asked Congress to pass legislation limiting the grant of patents to foreigners. He said that 201 ordnance patents had been obtained by Germans since July 1, all of which had been transferred to Krupp at Essen.

U.S. MARINE ENGINEERS' STRIKE THREATENED.

NEW YORK, April 25.

A great strike of marine engineers and allied workers is threatened on May 1. Trade union circles state that British engineers have deferred negotiating with their employers until April 29 in order to await the outcome of the situation in America.

RECEIVED BY THE QUEEN.

LONDON, April 25.

The Queen received the Siamese Minister, and Mrs. Navarath, and Mr. and Mrs. Wellington Koo.

AMERICA AND GERMANY.

WASHINGTON, April 25.

The Senate foreign affairs committee has reported favourably on Senator Knox's resolution to declare the state of war with Germany ended.

THE QUEST OF MOHAMMED'S SACRED SLIPPER SERIES.

VI—A DISC OF LIGHT.

BY SAKA ROHMER.

(Continued from yesterday.)

(COPYRIGHT, 1917.)

All the cunning of the Hashishin, the scheming of the wily men, and the alertness of Scotland Yard met in the old Fleet street, where the thousand pass with no thought of the grim tragedy being enacted in their midst.

I stood in the foyer of the Astoria Hotel. About me was the pulsing stir of trans-Atlantic life; for the tourist season was now at its height and I counted myself fortunate in that I had been able to secure a room at this establishment, always so popular with American visitors.

Bristol, the tall military-looking man who stood beside me, glanced about him with a rather grim smile. "You ought to be safe enough here, Mr. Cavanaugh," he said. "I ought to be safe enough in my own chambers," I replied wearily. Do you think if I sold that prosperous New Yorker who is buying a cigar yonder, for instance, that I had been driven from my chambers by a band of Eastern assassins founded some time in the eleventh century, he would believe it?"

"I am certain he wouldn't," replied Bristol. "I should not have credited it myself before I was put in charge of this damnable case."

My position at that hour was in truth an incredible one. The sacred slipper of Mohammed, which the late Professor Deeping had looted from El-Medineh of Mecca or Arrat—I knew not and cared not where—lay once more in the glass case at the Antiquarian Museum from which Earl Dexter, the American crackman, had stolen it. And what was its history, to date? In brief it consisted (1) in a series of mutilations, for no believer who had touched the ghastly thing had failed to have his hand mysteriously severed by an unseen assailant; (2) in the assassination of Professor Deeping and the death of two of the pursuing fanatics; (3) in ceaseless espionage upon myself (since under Deeping's will, I held the keys of the Museum case) by weird, murderous creatures of Hassan of Aleppo, the "Guardian of the Relics," who, with his company of hashishin, had pursued the slipper to Europe; by Earl Dexter, and by a beautiful woman, violet-eyed, bewitching, who aided him in his warring against English law and Eastern devilry—for Hassan of Aleppo and Scotland Yard alike pursued him.

I was ousted from my own rooms and compelled, in self-defence, to live amid the bustle of the Astoria. So wholly non-plussed were the police authorities that they could afford me no protection. They knew that a group of scientific murderers lay hidden in or near to London; they knew that Earl Dexter, called the Sombreiro Man, the foremost crook of his day, was also in the metropolis—and they could make no move, were helpless; indeed, as Bristol had confessed, were hopeless!

Bristol, on the previous day, had unearthed a Greek cigar merchant, one, Acropolis, of Moslem persuasion, who had replaced the slipper in its case (for a monetary consideration). He had performed a similar service when the blood-stained thing had first been put upon exhibition at the Museum, and for a considerable period had disappeared, but quite recently he had returned again to his shop, in time thus to earn a second check.

As Bristol and I stood glancing about the foyer of the hotel, a plain-clothes officer, whom I knew by sight, came in and approached my companion. The detective whispered something to Bristol, and the latter started and smiled. He turned to me. "They haven't overlooked him this time, Mr. Cavanaugh," he said. "Acropolis has been found dead in his room, nearly decapitated!"

Bristol started immediately for Soho and I parted from him in the Strand, he proceeding west and I eastward, for I had occasion that morning to call at my bank.

Then, at the door of the bank, I found fresh matter for reflection. The assistant manager, Mr. Colby, was escorting a lady to the door. As I stood aside, he walked with her to a handsome car which waited, and handed her in with marks of great deference. She was heavily veiled and I had no more than a glimpse of her, but she appeared to be of middle age and had gray hair, and a very stately manner.

I told myself that I was unduly suspicious, suspicious of every one and of everything; yet, as I entered the bank I found myself wondering where I had seen that dignified, gray-haired figure before.

My business transacted, I came out again by the side entrance which

opens on the little courtyard, for this branch of the London County and Provincial Bank occupies a corner site.

A ragged urchin, who was apparently waiting for me, handed me a note written upon a half sheet of paper and, doubling it if it was really intended for me, I unfolded it and read the following:

Mr. Cavanaugh, take the keys of the case containing the holy slipper to your hotel this evening without fail.

HASSAN.

"Who gave you this, boy?" I asked sharply.

"A foreign gentleman, sir, very dark—like an Indian."

"Where is he?"

"He went off in a cab, sir, after he gave me the note."

I handed the boy a sixpence and slowly pursued my way. An idea was forming in my mind to trap the enemy by sending acquiescence. I wondered if my movements were watched at that moment? Since it was more than probable I returned to the bank, entered and made some trivial inquiry of a cashier, and then came out again and walked on as far as the Report office.

I had not been in the office more than five minutes before I received a telegram from Inspector Bristol. It had been handed in at Soho, and the message was an odd one.

Cavanaugh, Report, London. Plot afoot to steal keys. Get them from bank and join me 11 o'clock at Astoria. Have planned trap.

Bristol.

This was very mysterious in view of the note so recently received by me, but I concluded that Bristol has hit upon a similar plan to that which was forming in my own mind. It seemed unnecessarily hazardous, though, actually to withdraw the keys from their place of safety.

Pondering deeply upon the perplexities of this maddening case I shortly afterward found myself at the bank. With the manager I descended to the strong-room and the safe was unlocked which contained the much sought for keys of the case at the Antiquarian Museum.

"There are the keys quite safe—and by the way this is my second visit here this morning," Mr. Cavanaugh, said the manager, with whom I was upon rather intimate terms. "A foreign lady who has recently become a customer of the bank deposited some valuable jewels here this morning—less than an hour ago in fact."

"Indeed," I said and my mind was working rapidly. "The lady who came in the large blue car, a gray-haired lady?"

"Yes," was the reply. "Did you notice her, then?"

I nodded and said no more. For in truth I had no more to say. I had good reason to respect the uncanny powers of Hassan of Aleppo, but I doubted if even his omniscience could tell him (since I had actually gone down into the strong room) whether when I emerged I had the keys, or whether my visit and seeming acceptance of his orders had been no more than a subterfuge!

That the hashishin had some means of communicating with me at the Astoria was evident from the contents of the note which I had received, and as I walked in the direction of the hotel my mind was filled with all sorts of misgivings.

Tell Mr. Cavanaugh, who is waiting in the hotel, to take what I am expecting to his chambers and say that I will join him there in twenty minutes.

INSPECTOR BRISTOL.

(To be continued.)

BLONDES "TOO FICKLE."

JUDGE REFUSES THEM ON JURY.

Blonde women are ineligible to serve on juries in the district of Judge William Morris, of the First District Municipal Court of the Bronx district, one of the boroughs of New York City. The ruling was delivered when, after several hours discussion, counsel failed to agree on the selection of a jury to try a case in which a clothing manufacturer sued two retailers for the recovery of money alleged to be due to him.

"I am sick and tired of hearing you men arguing about the relative merits of juriesmen," announced the judge. "I will put a question on both of you by making up the jury of men and women."

Then while the court officials were busy in the lobby collecting the necessary number of jurywomen the judge leaned over his desk and said to the clerk of the court, "There will be no blondes on this jury. Blondes are too fickle."

EXCESS PASSENGERS.

COASTING STEAMERS OFFENCE.

MASTER FINED.

At the Marine Court yesterday, before the Harbour Master, Lieut. Conway Hake, R.N., Lai Yee, the master of the small Chinese coasting steamer "Suivick," was charged with having carried 74 passengers in excess of the number allowed by his licence.

A police sergeant said that he boarded the vessel on April 17 as it was entering the harbour through Futatunm Pass and counted 266 people on board.

Mr. G. K. Hall Brutton, for the defence, said that he was prepared to admit an excess of only 30 passengers. The vessel, he said, left Shanmi on the 15th inst., and as it was the only steamer on the route that day, an unusually large number of passengers rushed on board. His client had done his best to restrict the number of passengers, but it was impossible to check the rush.

Remarking that the Government had granted special privileges only to the "Suivick" and the "Kung-hong" on the Shanmi run, the Magistrate said that in view of the fact that the defendant had made an effort to regulate the number of passengers, he would be fined only \$50 this time.

CHEMICALS.

The report of Sir S. W. Royle & Co., Ltd., Manchester, on March 23 was as follows:—

Chemicals.—A rather better enquiry has been perceptible this month, but, though prices generally are somewhat steadier, little improvement in actual business can be reported, and manufacturers are finding considerable difficulty in keeping their works going. The demand from the textile trades is quiet and present prospects are not bright. Sulphate of Copper has been in better request for export account at the lower prices—but little has been doing for home consumption. Green Copperas is firmer owing to reduced production. There has been some pressure to realise stocks of Acetate of Lime, but Acetates of Lead and Soda have been steadily called for. Nitrate of Lead is dull. Carbonate of Potash and Caustic Potash are in fair request but nothing is doing in Montreal Potash. Only a moderate business has been passing in Continental supplies. There has been a good demand for white powdered Arsenic and stocks of both foreign and Cornish have been reduced. Tartaric Acid has moved slowly for near delivery but the forward position is firmer. Cream of Tartar has been in somewhat better request, but Citric Acid is unchanged. To meet the keen competition from abroad, British makers of Bichromates of Potash and Soda have just reduced their prices about 24d. per lb. Oxalic Acid is dearer with the possibility of curtailment of supplies from Germany. Early in the month, prices of Borax and Boracic Acid were reduced 2d. and 5d. per ton respectively and there is a steady enquiry. Phosphate of Soda continues to be offered freely from stock. Alum and Sulphate of Alumina are unchanged. With a view to stimulating export trade, makers of Lump Sal ammoniac reduced their prices by 25s. per ton, but so far the response has been poor, and there has also been little call for Murate of Ammonia. Bleaching Powder and Caustic Soda are in slow demand and outside supplies are on the market at competitive prices. Chlorates of Potash and Soda have been in better request but stocks are ample. Business remains very quiet in Tar Products and values generally are lower. There is a moderate demand for Benzoles for motor purposes and prices are steady. Turbines are neglected. Enquiries for Solvent Naphtha are for spot delivery only and values if anything are easier. There has been a slackening in demand for Crocoite and lower figures are accepted. Naphthalene continues to be pressed for sale at lower prices. Practically nothing has been doing in any grade of Carbolic Acid. Pitch continues weak and low prices are being accepted for near delivery.

Sundries.—American Pearl Starch has been offering at lower figures and has commanded more attention especially for forward shipment; stocks here are lighter. Only a limited business has been done in Japanese Fanina and trade in the Dutch product has been confined to small lots from stock. Dextrose has been in steady request at lower prices. Sulphate of Barites has been moving more freely. Trade in Turpentine continues small, there being very little confidence in the market. Paraffin Wax and Scales are only in poor demand and prices are lower. Superphosphate continues in good request and heavy shipments are arriving. There has been a fair enquiry for Bone Meal and makers are well supplied with orders. God Liver Oil has fallen about 60/- per barrel during the month.

DAIRY FARM NEWS.

COLD STORAGE

SAFEGUARD

Your Furs, Rugs, Carpets, Winter Clothes, &c., by storing them in our Cold Stores during the hot and damp weather.

For particulars apply to the Secretary.

THE DAIRY FARM, ICE & COLD STORAGE CO., LTD.

WHITEWAY'S

FAMOUS ENGLISH MADE INDIA GAUZE UNDERWEAR Nos. 110, 330, 440, 330.



NOTE THE VENTILATED GUSSETS FOR HOT WEATHER.

QUALITIES 110, 330, 440

As Illustration.

PURE WHITE INDIA GAUZE

VESTS with Button Fronts

Short Sleeves.

Sizes 32 to 50

Underwear is the Article of Apparel that requires the greatest care in its selection. THE IDEAL UNDERWEAR for hot weather, must be light in weight, Durable, Absorbent. Our INDIA GAUZE UNDERWEAR have these qualities. Made from the Finest Grades of Cotton, cool and comfortable, not heavy, but extra strong.

GIVE THEM A TRIAL.

QUALITY 330, PURE WHITE

INDIA GAUZE VESTS.

BUTTONLESS WITH SHORT

SLEEVES, AS SHOWN IN

ILLUSTRATION. FITTED WITH

THE NON TEARABLE NECK-

BAND. SIZES 34 to 46.



WHITEWAY, LAIDLAW & CO., LTD
MEN'S WEAR SPECIALISTS
HONGKONG.

THE BATHING COSTUME.

A HOME COMEDY.

HEALTH MINISTRY INDICULED.

Our sympathy must be awarded to the Ministry of Health. A Government department, though it has no body to be kicked nor soul to be saved, may yet collectively and in its component parts shrink like the mass of humble humanity, from being made ridiculous. Of all false accusations, the accusation of absurdity is the cruellest. There is, even for the individual, no legal remedy. There is no means of clearing the character, for what should a rival world think of a man who solemnly engaged to prove that he never was ridiculous? So the bond of common humanity constrains us to sympathise with the Ministry of Health, for it was unjustly accused of making itself ludicrous, and most unkindly cut off all of making itself ludicrous over the decency of bathing costumes, a subject which no creature of common-sense would touch, which has long since been abandoned by rational animals to the freaks and the faddists and the seekers for notoriety. Some inventive mind declared that the Ministry had sent forth to the local authorities of seaside a circular recommending by-law which should make it an offence for any bather to wear less costume than one which extends from "the neck to within four inches of the knee." But the vision which instantly rises of inspectors on all the populous shorelines applying tape measures to the legs there on parade is fallacious. It will not happen. There is nothing true in the story of the circular, or no more truth than there was in Falstaff's tale of the fighting on Gadshill. That is to say, a Ministry of Health does exist, and so do bathing costumes; but no circular issued by the first ever applied to the second. So the Ministry, more in sorrow than in anger, protests and sets forth the small, dull facts from which this effluence of fiction grew. The Royal District Council of the Isle of Thanet submitted in the ordinary routine by

SUPERSTITIONS.

PURE OLD HORSES.

In some parts of the country they say that if you make a wish when you see a piebald horse you will "get your wish." In others meeting a piebald horse simply means good luck. This superstition has its origin in mythology instead of magic and is a vestige surviving from the myth of Hippolytus, the "horse-lover," and the story of Diomedes who built the god's sanctuary.

In the territory of the Veneti, at the head of the Adriatic, was a sacred grove dedicated to Diomedes where a horse was annually sacrificed to him. The horses of this district were famous for their speed, they associated in the sacred grove fearfully with wild animals which lost their ferocity and made of a piebald breed which latter fact was accounted for by the priests of the sacred grove by saying that they were "marked with a wolf," the similarity between the colour of the spots on the otherwise white horses and the wolf's coat being the evidence. Naturally these horses acquired wide fame and a mystic character; and naturally it is "good luck" to meet with one of the sacred breed to-day.

laws for approval by the Ministry of Health. One of these as drafted stipulated for universal bathing costumes "reaching from the shoulders to within four inches of the knee." The Ministry struck out these latter words. It is on that ground, accused of recommending them to all and sundry. Such is the life of the Government functionary, and of the stuff that dreams are made of are the charges brought against him. That, no doubt, is one of the morals of the affair. The other, which we recommend to the inventors of the story, to the rulers of seaside towns, and to all who may be tempted to meddle with other people's bathing costumes, is that by doing so they will only become a laughing-stock. The subject is one of those which nobody can touch without disaster. A man who shows any inclination in that direction is instantly suspected of weakness of intellect.

NEW STAMP DUTY.

YESTERDAY'S LEGISLATIVE COUNCIL DEBATE.

IMPORTANT CONCESSIONS.

GOVERNMENT DEFENDS ITS POLICY.

The following full report on the Stamp Duty Bill debate in the Legislative Council yesterday afternoon had to be unavoidably held over until to-day owing to the late hour at which meetings of the Council are now held.

The ATTORNEY-GENERAL said:—I beg to move the second reading of the Bill. I have had time to draft an amendment to that effect, but I have no doubt that some form of words can be found.

Clause 21 is a clause dealing with the duty on agreements of sale. It is proposed to omit that altogether, and omit, of course, the corresponding heading (3) in the schedule. I think it is a duty which will not result in a very large yield because I think the cases to which it would apply in this Colony are small in number.

Clause 23 is a clause dealing with exchange contracts. Hon. members will find on the table a proposed new draft of that clause. It is not really a change of substance but what I shall call a drafting amendment. I think I explained it in introducing the Bill. The point is this: the schedule is a list of duties which are proposed on particular instruments; there was nothing in clause 23, as drafted, to require any instrument at all to be drawn up on cancellation of a contract. The new clause remedies that defect, so that there will be a future some instrument. It is called an "exchange contract cancellation note." It is not intended that any particular form of note shall be used, and I understand that the brokers' note could be marked "cancelled" and be used as a cancellation note. Whatever form might be found convenient by the bankers and brokers will no doubt be quite sufficient, but some document must be executed as cancellation note, and on that document duty must be paid. A consequential amendment is the amendment of the schedule as to read "exchange contract cancellation note."

Clause 29 is a clause dealing with late registration duty. It is proposed now to abandon that. There are many difficulties and it is felt on the whole that the best thing will be not to introduce that duty but to accept the suggestion made by the Stockbrokers' Association to increase the Stamp Duty on share contract notes instead.

Clause 41, sub-clauses 1 and 2, deal with the liability of corporate bodies and firms and officers and partners and servants for failure to stamp. I am not sure that I fully grasp the objection to these clauses as they now stand, but we are prepared to alter that as regards the directors and officers in the one case, and partners and servants in the other case, so as to agree with the form of the section in the Companies Ordinance dealing with failures to comply with the provisions of that Ordinance by companies and their officers and servants. I think the proposal which has found favour is to make sub-clause (1) read: "Every director, manager, secretary and other officer who knowingly is a party to the default." I am not sure that alters the meaning very much. We shall be prepared, if that is not thought enough, to make the second read "and knowingly authorises or wilfully permits such default." The same remarks apply to sub-clause 2. In any case, any members wish to refer to the Companies Ordinance, the section referred to is 27, subsection 5, and the second term is to be found in section 37 of the Ordinance of 1911.

Clause 42 has been objected to, but I think chiefly on the ground that it is in the nature of a penalty. I think it is not quite clear what it refers to. It was clearly referred to appeals from the Collector to the Summary Court and it has been suggested that the clause might be transferred from its present place to Clause 15 which deals with appeals against assessments. The Attorney-General has already said clearly that to establish his case against the decision already given and the whole thing can be carried out by means of a stated case. I think the simplest thing would be to omit that "onus" clause altogether; it does not exist in the present Ordinance and we have got on very well without it.

Clause 45, limitation of time. It is proposed to add to that clause another subsection providing that no prosecution shall be instituted under this Ordinance, except with the consent of the collector. That is to prevent the institution of prosecutions by unauthorized persons.

Clause 46. It is proposed to insert after the word "commits" the words "or attempts to commit" any offence. I do not think many cases will occur in which the added words will take effect, but some may occur.

Clause 43 is a clause which gives power of inspection and search. That has been objected to, but I think unnecessarily. It is a clause that no honest person has any ground for objecting to. It is intended to save the honest person from having to bear an undue share of taxation by reason of the evasion of duty by the dishonest person. It will only be used, I have no doubt, in cases where there is good reason to believe that duty is being evaded, systematically and deliberately, and to give up that power, I suppose even if the duty is to be paid, would be to invite the dishonest and dishonest citizen to attempt to evade the duties imposed by this Bill.

Dealing with the schedule, and heading No. 4, it is proposed to abandon that to omit it altogether. It will, no doubt, produce a very large revenue even if the rate of duty is reduced, it is doubtful how far one could collect the proper amount. No doubt a great many agreements will escape the duty and it is thought better to omit that proposal altogether.

Heading 5 I have already mentioned in dealing with clause 21. That will also be omitted.

In heading No. 12, bill of exchange, the sub-head 4, letter of credit, has been objected to and it has been suggested that persons leaving this Colony and taking with them letters of credit for ordinary trading purposes would go to Canton and get their letters of credit there. I do not think there is much in that, and I do not think that heading ought to be omitted. There is another form of letter of credit which I think ought to be exempted from duty on the precedent of the United Kingdom Stamp Act. One of the exemptions is letters of

credit granted in the United Kingdom authorising drafts drawn out of the United Kingdom and payable in the United Kingdom. I think you ought to have a similar exemption here.

Heading No. 13. The increased rate of duty above the line of \$3 has been objected to. I have no doubt that that increased duty would not be felt at all on the higher freights and to meet the objection, and as a compromise, it is proposed to make the rate \$4 instead of \$5, so that under \$3 the duty will be ten cents, and over \$3, thirty cents.

Heading 16, Charter Parties. That, sir, it is proposed to reduce to fifteen cents instead of twenty-five: the present rate is ten cents.

In heading 17, conveyance on sale, it is proposed to make the dividing line \$20,000 instead of \$3,000, allowing a certain number of smaller transactions to escape on payment of the lower scale of duty. The present limit is \$3,000.

Heading 20. I must apologise for some of these drafts being incomplete, but there was no time to draft and get printed complete drafts. The effect of the proposed amendment is simply to make the duty on collateral securities ten cents instead of twenty cents. It is proposed to make sub-head 4 a little clearer: in the 2nd column 20 cents for \$1,000 or part thereof of the principal sum secured. That I understand is proposed by the memorandum drawn up by the Chinese Chamber of Commerce, which unfortunately I have not yet had an opportunity of reading.

Heading 23. It is proposed to reduce the duty from \$2 to \$1. I think the Chinese Chamber of Commerce also made a representation that that duty was too high and would press unfairly on the smaller firms.

Heading 24. In the original draft of the Bill a pure drafting mistake occurred, as it appeared that an *ad valorem* duty on marine policies had been introduced, never intended that any *ad valorem* duties should be imposed. The proposal with regard to marine policies is simply that the existing duties should be doubled and where the amount does not exceed \$100 the duty should be twenty cents, and where it exceeds \$100, it should be \$1. It omits two more heads which ought to appear—duplicates of policies, and re-insurances, to be found on page 27. It is not intended to drop those two sub-heads, but owing to haste they did not appear where they should.

Heading 31. It is to read "power of attorney or ratification of power of attorney." That appears in the existing Ordinance, too.

Heading 41. In the sub-head (1), transfer shares, it is proposed to reduce the duty from fifty cents to twenty cents. That is to twenty cents a hundred, instead of fifty. Sub-head 2 will be omitted altogether as clause 29 is being omitted. In other words, the late registration goes.

There is another amendment which I did mention in introducing the Bill. In the 5th column, opposite "transfer shares" the words should be "before execution" instead of "ditto." In sub-head 5 it is proposed to adopt the scale which, I understand, has been proposed by the Stockbrokers' Association with one alteration. The scale proposed there is this: Up to \$1,000 at the rate of \$1, over \$1,000 up to \$10,000 at the rate of \$3, over \$10,000 and up to \$50,000 at the rate of \$5, over \$50,000 and up to \$100,000 at the rate of \$7, over \$100,000 at the rate of \$10. It is supposed that that scale may bring in about \$50,000 to \$100,000.

In sub-head 4, it is proposed to reduce the amount to \$1, instead of \$2.

Heading 42. It is proposed to make the duty \$2, instead of \$3.

Heading 43, as I explained in dealing with clause 29, will be omitted altogether.

I beg to move the second reading.

The COLONIAL SECRETARY seconded the motion.

The Hon. Mr. POLLOCK: As I am not opposing the Bill going into Committee, and as I shall have an opportunity there of raising certain points, I do not propose to take up the time of the Council in making any remarks.

DEFENCE OF GOVERNMENT POLICY.

H.E. THE OFFICER ADMINISTERING THE GOVERNMENT: The Attorney-General has, I think, dealt very fully with the amendments which the Government propose to move in the Committee stage of the Bill and I agree with him that the representations that have been made by the various bodies and people in the Colony who are affected by the proposed increase in the Stamp Duties have been very useful to the Government in coming to various decisions on the subject of the new duties, and I also agree with him in recording our appreciation of the labours of the Committee, which sat for months, in drawing up the amendments.

On the principle of the Bill I would like to make one or two remarks at this stage. The Bill, as was pointed out by the Attorney-General, and by myself in the first reading debate of the Council, is one for raising more revenue, but the mere fact that the Bill is being brought forward for this purpose has led to certain misapprehensions. One is that the Government is imposing upon the present generation of tax-payers greater burdens than they should bear and that part of the burden of carrying on the work of the Colony should fall on those who come after us. It has been suggested at first sight, that part of the expenditure of the Colony which is devoted to public works should be defrayed by loans which have generally been described as "short-term loans"—and in that way the annual Budget would be relieved of the very large sums which have appeared recently or what are known as "public works extraordinary." We have had the proposal put forward for some years, and I must say that some years ago I was attracted by it until I came to examine more closely what the effect would be in later years if we adopted that policy. The result is that the case of the Colonies—the self-governing colonies which are now in most cases merged in the Dominions—has been to borrow money for their public works and to schedule in the case of the loans certain public works as securities which subscribers to the loan can see at once the nature of, and naturally the public works to which the loans were to be devoted have been works of a productive nature, which are likely either at once or after a lapse of years to be remunerative to such an extent as to provide not only interest on the loan but an adequate sinking fund. But if we were permitted to do so, any loan which we

raise could have a schedule attached to its prospectus of public works which would be of a productive nature. We have practically no public works which can be said to produce revenue which would pay interest and provide for the amortisation of the loan, and therefore, if a short-term loan were to be raised as required, we should find ourselves after a certain number of years, when the works had been completed out of the proceeds of the loan, without any return coming in to pay interest or to provide for a sinking fund, and the result would be that our annual Budget would be loaded with a large amount for interest and sinking fund. If I may suppose that in a period of, say, 25 years a loan of \$20,000,000 were to be raised for our public works, or the most important of our public works, what rate of interest could this Government expect to raise at? English funds produce practically 5 per cent, and our experience is that other bodies in the East who have raised loans have had to give 7 per cent. We should find ourselves, when all the money was expended, faced with the necessity for providing a million or a million and a half of interest at 6 per cent, and also a large amount for the sinking fund. Thus our Budget would be loaded with rather more than two million dollars a year, and it is our experience that new public works, which had never been foreseen would come up as "urgent services," with the result that we should have to find money not provided by the loan to pay for them. So far as I can see, our last state would be worse than the first, and those who would have to face the fact required to meet such a Budget would complain very bitterly of those who a few years before advocated the floating of a short loan for public works and had been so effective in their arguments as to get the Government to agree to that.

Another point arising out of the principle of this Bill, which, as I have said, is a revenue-producing Bill, is that the Government has latterly been extravagant in its expenditure and we are asking for revenue which should not be asking for it we had kept our Budget within proper bounds. I do not know what such arguments are based on. We have had to put forward larger budgets—to ask for more provision for public works extraordinary than for other years, because the Government have been extravagant in their expenditure. It is not intended to put forward larger budgets—to ask for more provision for public works extraordinary than for other years, because the Government have been extravagant in their expenditure. It is not intended to put forward larger budgets—to ask for more provision for public works extraordinary than for other years, because the Government have been extravagant in their expenditure.

We have to raise revenue to meet that loss and we have to raise revenue for our public works. It has been contended that part of these works—for example, our road-making policy—is extravagant and unnecessary at the present time. I think that view is a mistaken one. The Government have been extravagant in their expenditure, but that is not the reason for the fall in our revenue. But that fall is in pursuance of the policy adopted by this Government for the reduction in the use of opium to the legitimate limits of the population.

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ance to amend the Stamp Duty be read a second time.

On being put to the vote, His Excellency declared "The ayes have it."

The ATTORNEY-GENERAL moved that the Council go into Committee to consider the Bill clause by clause.

The COLONIAL SECRETARY seconded, and it was agreed to.

THE COMMITTEE STAGE.

HYPOTHECATION TO A BANKER.

On clause 3 the ATTORNEY-GENERAL moved to add the words "any other decree or order of any court" to sub-clause 3. This was agreed to.

On sub-clause 15, Hon. Mr. LAU CHU PAI moved that the words "with a banker" in the second line be deleted; otherwise any hypothecation to a person other than a banker would have to be stamped as a mortgage within the meaning of section 3 (19).

The ATTORNEY-GENERAL: I think the words ought to stand. I do not think other mortgages should "escape" merely because they are made in that form. In the present schedule the limitation does not occur. The present section reads "letters of credit" or "other instrument of hypothecation."

HIS EXCELLENCY: Is this a narrower definition?

The ATTORNEY-GENERAL: Yes, this limits it. The original form of the proposal was to make all mortgages liable to full duty, but it was pointed out that that would unduly hamper a regular part of the banker's business, and, therefore, this exemption of letters of hypothecation to a banker was inserted.

HIS EXCELLENCY: I think the intention is to keep the exemption as narrow as possible.

Hon. Mr. LAU CHU PAI: I do not press it.

HIS EXCELLENCY: If the hon. member does not press it, I think we will keep to the present clause of the Bill.

On sub-clause 19, the Hon. Mr. POLLOCK said: You do not say that a marketable security should be a mortgage. All the other sub-heads refer to documents dealing with securities.

HIS EXCELLENCY: Would it not be better to put in a sub-head?

The ATTORNEY-GENERAL: That might be done if it would be more convenient. It amounts to the same kind of thing as a mortgage.

At the Hon. Mr. POLLOCK's suggestion it was agreed that sub-clause 19 should stand over in order that he might confer with the Attorney-General on the subject.

On sub-clause 29 relating to vesting orders, the ATTORNEY-GENERAL moved that it be omitted from the Bill and this was agreed to.

HIS EXCELLENCY: Clause 3 of the Bill will stand over for further amendment if necessary.

On clause 4, Hon. Mr. LAU CHU PAI said: Regulations (c) and (d) seem unnecessary in view of section 5 (7) and section 30 (3).

The ATTORNEY-GENERAL: (c) gives power to make regulations and gives direction as to the manner in which any stamp duty is to be calculated or assessed. It is a reference to regulations in clause 30 it is intended to make it clear that that provision as to calculation of duty is liable to alteration by the Governor in Council.

HIS EXCELLENCY: The first one is absolutely general in character, applying to the whole Ordinance and the second is particular.

The clause was agreed to.

On clauses 5 and 7, the ATTORNEY-GENERAL said: Clause 5 is a clause which deals generally with stamp duty and provides that the duty decreed in the schedule shall be paid on the instrument.

Clause 7 is drafted chiefly with a view to heading No 11 in the schedule which is the duty on bank notes. It is not intended that bank notes should be stamped. The schedule provides that the bank note duty shall be paid to the collector by the banker on a statement made by the banker as to the average number of notes in circulation, and this sub-clause is meant to deal with that case, where the duty is not paid on an instrument but in some other way goes into the account.

HIS EXCELLENCY: This is of a special nature, and it is clear that it is of a special nature.

The Hon. Mr. POLLOCK: One is a general power; the other a particular power.

HIS EXCELLENCY: Clause 4 stands part of the Bill.

PENALTY FOR NEGLECT.

On clause 5, sub-section 5, Hon. Mr. POLLOCK said: The learned Attorney-General has already pointed out that he proposed to make amendments to clause 4. I think there is a similar amendment required for this so as not to make a person guilty of an offence simply if an instrument is not stamped, but to put in some provision with regard to his knowingly or wilfully authorising or committing the default. If this could stand over, perhaps I could confer with the Attorney-General. I think he would be willing to concede that some provision of that sort is necessary.

HIS EXCELLENCY: This is a civil offence.

The Hon. Mr. POLLOCK: It is a criminal offence.

The ATTORNEY-GENERAL: The difficulty is this: the intention is to bind someone to see to it that the duty is paid; neglect in this case as in many others shall be an offence. It is dangerous to leave the door open to evasion. I think, criminal liability ought to arise on mere neglect. There must be, of course, knowledge.

The Hon. Mr. POLLOCK: There is civil liability and also a penalty.

The ATTORNEY-GENERAL: Civil liability would be totally inadequate remedy. You could only recover the actual duty on that particular transaction and nothing in respect of other evasions. It would be an invitation to anybody to evade the duty.

The Hon. Mr. POLLOCK: Is there not a penalty?

The ATTORNEY-GENERAL: He could be sued for the duty, plus the penalty.

HIS EXCELLENCY: (to Mr. POLLOCK). What is it you propose?

The Hon. Mr. POLLOCK: Some words similar to those suggested by the Attorney-General in the case of clause 4 in the Companies Ordinance.

The ATTORNEY-GENERAL: In the Companies Ordinance the company is always made liable for the default and the mere failure to comply. Mere neglect cannot be a criminal offence on the company; the directors and partners are not liable unless they are knowingly a party. I put it that there ought to be a liability on somebody to see that a document is stamped and that there ought to be a penalty for neglect.

The Hon. Mr. POLLOCK: As an instance of possible hardship, suggested that a banker's customer might fail to put the proper stamp on a cheque.

The ATTORNEY-GENERAL replied that the banker did not issue the cheque form in that case.

The Hon. Mr. POLLOCK suggested that he might discuss it with the Attorney-General and they might find some agreed form of language to provide that the penalty should fall on the person knowingly or wilfully evading the Ordinance.

The ATTORNEY-GENERAL: I think the wording would be very dangerous. How are you going to prove that the man has done it "wilfully." Here you have a document which every one knows ought to be stamped. You charge him with wilfully evading the duty and he says "It was not wilful. I was careless and did not bother."

It was agreed that clause 5 should stand over.

UNSTAMPED DOCUMENTS IN CIVIL PROCEEDINGS.

On clause 6 the Hon. Mr. POLLOCK said: I draw attention to the fact that the first sub-section renders an unstamped document wholly inadmissible in civil proceedings. That is a great departure from the law at home where documents can be admitted on payment of a penalty.

The ATTORNEY-GENERAL: That is dealt with in a later clause. If a document or instrument is not stamped as it ought to be, it can be done by special leave.

Hon. Mr. POLLOCK: It is extraordinarily inconvenient. Are the whole proceedings in court to be held up while the party goes to the Collector and possibly appeals from him to the Governor?

HIS EXCELLENCY: I think those in charge of the case would see that the documents are properly stamped.

The Hon. Mr. POLLOCK: It seems to me that persons who do not follow the wording of the English Act at all. I think if I had an opportunity of conferring with the Attorney-General we might arrive at a satisfactory working—It is a very important point.

The COLONIAL SECRETARY: I may point out, sir, that it has been the law of the Colony since 1861. I think it will make many people more careful that it was in the Ordinance. Under section 12 of the old Ordinance the Courts actually takes possession of the document and hands it over to the Collector.

It was agreed that the clause should be held over.

On clause 9, the Hon. Mr. LAU CHU PAI said: This section is taken from the English Act in which there were the words "with intent to defraud Her Majesty." He thought some similar words should be inserted such as "with intent to evade the Stamp Ordinance."

The Hon. Mr. POLLOCK: Could that stand over, sir?

Clause 9, as amended by the addition of the words suggested, was passed and stands part of the Bill.

Slight verbal amendment was made to clause 14.

On clause 16 the Hon. Mr. POLLOCK said: It had been suggested by the Chinese Chamber of Commerce that there ought to be an appeal to the Governor-in-Council from the Collector.

It was agreed that the clause should stand over, in order that words to provide this might be inserted.

Clause 17 was also postponed in order that the Attorney-General might draft a different form of words to protect bills of lading attached to drafts.

The ATTORNEY-GENERAL announced that clause 21 relating to agreements of sale would be omitted, and consequently subsequent clauses would require to be renumbered.

EXCHANGE CONTRACTS.

On clause 23, which now becomes clause 22, the ATTORNEY-GENERAL proposed a new draft clause.

The Hon. Mr. POLLOCK suggested that the clause should stand over to give hon. members an opportunity to consider it.

The Hon. Mr. LAU CHU PAI: I would like to suggest that this question of stamp duty transfers be held up for further discussion. A few minutes before coming into this Chamber the manager of one of the leading banks put certain information into my possession which makes it desirable that there should be no duty until the matter be further gone into. It has been represented to me that in the event of this taxation being brought into force one client alone of this bank would refuse to bring the firm's outstanding collections to the Colony. It would mean a loss of twenty-five or thirty million dollars a year to the Colony.

DEW STAMP DUTY.

(Continued from Page 9.)

The ATTORNEY-GENERAL said that he had heard the same thing. Some business might come to Hongkong. If the business came to Hongkong we would get the duty and if it did not we would not. There was a large volume of business which could not be driven away and on which they would get duty.

His EXCELLENCY remarked that they would not be driving it away if it could not be driven out of the Colony.

The Hon. Mr. Ho Fook said that he would like to consider it but would not be in the Colony when the Bill came forward again.

The question was put to the vote and His EXCELLENCY declared that the "Ayes" had it, seven members having voted in favour of passing the clause and six in favour of postponement.

His EXCELLENCY: Clause 27 stands part of the Bill.

On clause 29 the ATTORNEY-GENERAL moved that the clause be omitted.

On clause 31 the ATTORNEY-GENERAL said a question had arisen on this clause regarding the words "who knowingly is a party to the failure to stamp." It had been suggested that the wording was not strong enough and did not imply any guilty knowledge or guilty intent on the part of the person failing to do certain things and that wording should be used such as that in the Companies Ordinance involving intention to defraud.

It was agreed that the clause should stand over for a form of words to be considered.

On clause 32, numbered 40, the ATTORNEY-GENERAL moved that the clause be omitted and this was agreed to.

On clause 33, numbered 40, the Hon. Mr. Lau drew attention to the resolution of the Chamber of Commerce that "it is unnecessary inquisitorial and should be re-drafted in a modified form." He asked that it be postponed for re-drafting.

His EXCELLENCY: What is the particular objection to the clause?

The Hon. Mr. Lau: It is unnecessary inquisitorial.

His EXCELLENCY: Was there not some difference of opinion? It was not generally agreed that the clause was of that nature?

The Hon. Mr. Lau: It was not suggested from the Chair but from the body of the hall.

The Hon. Mr. Lau: Mr. Lau said the Chinese Chamber of Commerce had suggested that power should be vested in a magistrate or the police judge.

The Hon. Mr. Pollock: I think the question was that there should be only one after a search warrant had been applied for.

The ATTORNEY-GENERAL: The Collector has to get a warrant every time he wants to see the books of a firm.

The Hon. Mr. Pollock: It is rather a serious matter if a firm can be invaded at any time by the Collector's office.

His EXCELLENCY: It has been said that this clause has no terrors for honest men.

The Hon. Mr. Pollock: I think the Attorney-General would concede that there should be some safeguard with regard to the search warrant.

The ATTORNEY-GENERAL: A delay sometimes results in a document not being found.

The Hon. Mr. Pollock: I do not suppose any firm having any business to speak of would suddenly close its doors.

The ATTORNEY-GENERAL: No, but it might make away with the incriminating document.

The Hon. Mr. Pollock: All cases dealing with smuggling require a warrant, then the existence of smuggling goods is suspected.

His EXCELLENCY: There are many cases in which there is power to inspect without sworn information. Of course, all this is akin to smuggling.

The Hon. Mr. Bird: I do not think it is a question of honesty, but of the inconvenience a man might be put to quite unnecessarily. If the books were found all right and the stamps in order there is no redress.

His EXCELLENCY: It is not likely that any action will be taken without practical certainty that an offence has been committed.

The Hon. Mr. Pollock: But the Collector can only have reason to believe.

The Hon. Mr. Bird: I think it gives the public too much open to persecution at the hands of the Collector. He may be a very good man, but he may not be.

If we were always in the hands of Mr. Messer we might always be quite content.

The Hon. Mr. Bird: It seems to me that if it is only to be an isolated action it will not take many minutes to get a warrant.

His EXCELLENCY: The clause should stand over in order that it might be re-drafted.

OTHER AMENDMENTS.

On clause 43 the ATTORNEY-GENERAL moved that the clause be amended.

The Hon. Mr. Pollock: These amendments were agreed to.

The ATTORNEY-GENERAL moved a similar resolution with regard to clause 46 (re-numbered 42).

The Hon. Mr. Pollock: I should like to know what these words "or attempts to commit" are intended to cover. What sort of a case?

The ATTORNEY-GENERAL: Say, an attempt to destroy a book of accounts to evade the duty. That would be a case covered by the words.

His EXCELLENCY: Or going into a room and seeing a person attempting to throw a document into the fire.

The clause as amended was passed.

His EXCELLENCY: We will leave the Bill in committee and meet again on Thursday, at 2.30.

The Hon. Mr. Bird: Am I in order in referring to clause 29? I think the clause is unworkable and it has been wisely abandoned, but I would like to know if the Attorney-General intends to take notice of the Sharebrokers' Association suggestion that it should be compulsory to transfer shares in the name of the owner before claiming dividend.

His EXCELLENCY: That is to try and obviate the old difficulty of dividends going to the wrong person. It is a question whether it can be done in a stamp ordinance. It may be a most desirable thing.

The Hon. Mr. Bird: You would get more revenue from your transfer stamp.

The Hon. Mr. Pollock: There is also a difficulty in various companies when certain people are registered as trustees for certain other people.

His EXCELLENCY: I do not think that it properly comes in a stamp bill.

The ATTORNEY-GENERAL: It would tend to produce a little more revenue from transfers but not a great amount.

The Hon. Mr. Bird: I was only suggesting that as a means by which the revenue might receive a substantial increase.

His EXCELLENCY: In place of getting this Bill, the instance of the brokers themselves. It is an expression of their great relief in getting rid of this section.

The Hon. Mr. Bird: Yes they did.

His EXCELLENCY: What is the sense of the Council as to making some provision in this Bill?

The ATTORNEY-GENERAL: If you like, sir, I will try and draft something.

His EXCELLENCY: I think we have made this Bill as little obnoxious as it can be made as a revenue-producing machine, and I think it would be better to keep clear of anything that would hamper it.

Does the Council wish the Attorney-General to draft anything or not? I think not.

The Council then adjourned until Thursday, at 2.30 p.m.

FINANCE COMMITTEE.

A meeting of the Finance Committee was held immediately after the Council, the COLONIAL SECRETARY presiding.

THE COLONIAL SECRETARY: The Government recommended the Council to vote a sum of \$3,000 on account of Miscellaneous Services, payment to Messrs. Lowe, Bingham & Matthews for professional services in connection with report on the China and Japan Telephone and Electric Co. Ltd.

THE CHAIRMAN: This sum was, of course, not provided in the Estimates but it was asked that Messrs. Lowe, Bingham & Matthews should make a report on the value of the buildings, plant, and goodwill separately, of this undertaking, and it was proposed that the Government should pay for it.

The Hon. Mr. Pollock: I hope the public will have an opportunity of seeing this report for which they are paying \$3,000.

THE CHAIRMAN: I do not think it will be impossible to publish this report, but His EXCELLENCY was not able to say at this time.

The minute was approved.

A RAILWAY VOTE.

H.E. the Officer Administering the Government recommended the Council to vote a sum of \$3,337 on account of Kowloon Railway, special expenditure, Rampon switch stands.

THE CHAIRMAN: These were to be proposed last year and they were not actually proposed. It is a matter of the railway was proposed to put in the Estimates for this year. A special warrant was actually taken last year. These switches have now arrived but they were not allowed for in this year's Estimates, and this is in the nature of a revolve.

The vote was approved and the Committee rose.

EARLIER TELEGRAMS.

(Reuter's Service to the China Mail.)

MINERS' STRIKE.

LONDON, April 25th.

The efforts to discover the basis of settlement in the coal dispute were reported this morning, when the coal owners and the Miners' Executive jointly entered with the Government at the Board of Trade. The conference discussed the possibilities of a temporary settlement.

It is believed that the owners are prepared to concede a temporary agreement on the area basis for three months, with monthly revisions, after which a permanent settlement may come into operation, embracing a standard wage and standard profit.

This proposal represents a compromise between the miners' national basis demand and the owners' district basis scheme.

LONDON, April 25th.

Mr. A. J. Cook, a member of the Miners' Executive, addressing the West Ham transport workers, said that the miners were leaving the Triple Alliance until it was reorganised, re-modelled and the men at the bottom, not at the top, were able to rule it.

REPARATION PROPOSALS.

PARIS, April 25th.

A Havas message from Berlin states that Germany was requiring on April 25th an official reference to President Harding, stating her readiness to accept without conditions or reserve the reference sentence.

WASHINGTON, April 25th.

The German reparation proposals have been received, but the details have not yet been divulged.

PARIS, April 25th.

According to a telegram from Washington to Le Quotidien, the American Government has refused to consider Germany's appeal for mediation, in which case, according to Berlin reports, Germany will at once apply to the Reparations Commission.

NEW YORK, April 25th.

The Times Washington correspondent learns that if the German proposals are considered to afford a proper basis for discussion there will be a conference between the Allies and Germany, at which the United States will be represented, not as umpire, but in order to endeavour to bring both sides to an agreement.

PARIS, April 25th.

Commenting upon Germany's latest move, Le Temps recalls Bismarck's own words after France's defeat in 1871:—"If France does not pay we will do to her as catapillars do upon a tree, and devour it piece by piece."

Le Temps writes that France, while having no intention of applying the Bismarckian method, certainly means to get her due.

LONDON, April 25th.

Mr. Lloyd George and Mr. Brand, in a further conversation at Hyde Park this morning, cleared up the remaining points in the French proposals.

The new German Note had not been received when Mr. Lloyd George left for London after cordially bidding farewell to Mr. Brand, who left for Paris at noon.

ROMANCES OF CRIME.

(Continued from page 3.)

It had thus proved comparatively easy to establish the identity of the murdered man, but to discover his murderers was a very different and much more difficult matter. Four months passed since the crime had been committed, and still there was no faintest trace of a clue. This, however, was now soon to come into conversation with a man who had known M. Gouffe well, and who mentioned casually that another man he knew had curiously vanished at the same time, a man called Michel Eyraud.

This coincidence was quite sufficient to decide the clever detective to learn more of this man, Michel Eyraud; and he was not long in discovering that he was a man of notoriously evil character, who had a mistress called Gabrielle Bompart, and that she had disappeared with him.

A RAFFLING PURSUIT.

Shrewdly suspecting that these were the people he wanted, M. Goron set himself to the task of establishing the guilt of the fugitive couple and running them to earth—a task which was to occupy nearly a year, and to prove one of the most baffling and elusive the Paris detective force had ever undertaken. His first step was to have the remains of the trunk put together and exhibited in the Morgue, with an offer of 500 francs to anyone who could identify it. Nor had he long to wait; for on one day in December a letter reached him from a London boarding-housekeeper informing him that, in the previous July, a man and a woman answering to the description of Eyraud and Gabrielle Bompart had spent a few days in his house, and that on the 14th the woman had left for France, taking with her a large empty trunk brought in London, and similar to that exhibited.

M. Goron now transferred his attention to London; and, after long and weary search, found a Gower street trunk-maker who told him that on July 12, a Frenchman, whose description the detective recognised as that of Eyraud, had bought a large trunk from him—a trunk which, on being taken to Paris, he declared was that on view at the Morgue. Thus, after months of patient investigation M. Goron had established the identity of the baffling murderers, who might be anywhere in some far corner of the earth.

At this stage luck once more played into the detective's hand. A letter came to him bearing the New York post mark, and to his surprise and delight, on opening it he found it was signed "Michel Eyraud."

In the letter the writer declared that he had nothing whatever to do with the death of M. Gouffe, who was a dear friend of his; and proceeded to state that his only connection with the case was his unfortunate association with that serpent, Gabrielle Bompart. It was true that at her request he had innocently bought a trunk for her in London, and that he had accompanied her to America, to escape his creditors. But, happily, she had soon deserted him; and he concluded, "the moment I learn that she has returned to Paris I will not willingly come back and place myself at her disposal for the execution of this atrocious crime, of which I am convinced Michel Bompart is guilty."

Having thus luckily learned where one of the criminal couple was to be found, M. Goron at once despatched two of his men across the Atlantic to run him to earth—a task which proved to be one of almost incredible difficulty.

For weeks and months the two detectives raced through the United States and Canada, following one elusive clue after another—now hot on the scent, now baffled and almost reduced to despair. In New York they learned that a man answering Eyraud's description had borrowed a costly Eastern robe from a wealthy Turk, ostensibly to be photographed in, and had forgotten to return it; and at every turn similar stories of theft met the officers. But the publicity given to the hunt by the American newspapers constantly helped the fugitives to escape capture.

A letter sent by Eyraud from Mexico to the French newspaper "L'Intransigeant," in which he accused Gabrielle and an unknown confederate of the murder of M. Gouffe, sent the detectives to Mexico—only to find that their bird had again flown this time to Cuba, where they quickly followed him. At Havana they found that he had offered to sell a valuable Turkish robe to a Madame Puchen, a French dressmaker, and that this man, tagged and unkempt as he was, had been identified as Eyraud by a clerk whom he had employed in the ownership of a distillery at Seville.

RUN TO EARTH.

The detectives, aided by the local police, were soon in full line and cry after the stranger whom they at last ran to earth in a house of ill-repute. When he was asked his name, he at once answered "Gorak!" This was sufficient, for Eyraud was known to have masqueraded as Gorak; and the next moment the handcuffs were locked on his wrists. He had been caught at last, ten months after he had pulled the cord which strangled the unhappy M. Gouffe; and after one of the longest and sternest chases in the history of crime.

SEA BABIES' LUCK.

MOTOR-CAR GIFT IN A "WHITE ROUND."

"I have crossed the Atlantic twice recently and each time have been asked to contribute to a fund for a baby born on board," writes a correspondent.

"I sought a ship's doctor and learnt that sea voyages are very popular with expectant mothers, especially emigrants from the Continent. Many of them realise that they can avoid an expensive time and get money enough to give baby born at sea a good start in life. The inevitable collection for baby touches more pockets every year."

A Cunard Line official told a reporter that generally this is true of the 3rd class accommodation. "Collections on board for the baby have been very successful of late," he said.

"Recently one baby was presented with \$450 collected on its behalf, and another in addition to money got a motor-car."

The last two Registrar-General's returns of babies born at sea in ships "to and from England and Wales" show that 68 were born during 1918 and 151 in 1919.

"BARNUM'S SPIRIT TALKS."

THE MILLENNIUM TO BEGIN IN RUSSIA.

Mr. James Armstrong Chalmers, a member of a prominent Virginia family, who after escaping from an asylum, where he had spent four years, obtained a declaration from the New York courts that he was sane, gave an exposition of spirit writing, taking down long communications said to be from his aunt, the late Julia Ward Howe, the authoress, and from Mr. P. T. Barnum, the showman.

Mrs. Howe gave, and Mr. Chalmers wrote down, a description of her arrival in the next world. "The moment I recovered consciousness after my demise," she said, "I found myself in a court-room of large dimensions, and realised that I was in the presence of the Judge of the Dead. I noticed with dismay that I was without clothing, although I had somehow become possessed of a marvellous head of hair, which performed fairly well the functions of Lady Godiva's tresses."

Mrs. Howe indicated that next she found herself in the Kingdom of Sin—"Phylis"—which is a frightfully overcrowded. The hardest cases are the hypocrites, who are purged with fire by the Sanctioned Majesty in person. To deal with the remainder, Mrs. Howe said, "there is a police force armed with iron truncheons, which they use freely."

Mr. Barnum began where the first spirit left off. "There's going to be a hot time in the old town soon," were his first words. "The millennium is the hottest stuff that ever was. There will be fighting from morning till night. A great conqueror will arise," asserted the ex-showman impressively. "He will have 600,000 bulletproof soldiers. He will begin in Russia and settle Lenin and Trotsky, then he will take on the rest of the world. Good-night."

Mr. Chalmers announced that he had arranged for the appearance of William Shakespeare at the next seance.

Meanwhile Gabrielle had been foolish enough to return to Paris, in order, as she explained, to give a true version of the crime and her unwilling part in it. One day she was ushered into the presence of the Prefect of Police, and to his amazement introduced herself as Mile. Gabrielle Bompart. She then perched herself on the Prefect's table and smilingly told her story—how Eyraud had hypnotised her and under his mesmeric influence she had lured M. Gouffe to her apartment and played the part assigned to her in his death; and how, after flying with him to America, she had taken the first opportunity to leave him. "He is an inhuman monster," she declared. "I was in deadly fear of him. He compelled me to do what he wished. In the murder of M. Gouffe I acted as in a dream, not realising what I was doing and utterly powerless to avoid doing it."

"Thank you mademoiselle," calmly said the Prefect when her story was ended. "And now perhaps you will look at this document," and he handed a warrant for her arrest on the charge of murder. At the same moment an officer appeared in answer to the Prefect's summons; and Mademoiselle, in spite of her tears and shrieks, was promptly taken away and lodged in prison.

At the sensational trial, which followed, and which excited the keenest interest throughout Europe, Gabrielle and her eloquent counsel vainly pleaded that she was a victim and not a murderess—that she was hypnotised by the accomplice Eyraud and compelled to help him to execute his diabolical plan. The plea fell on deaf ears. She was sentenced to a term of twenty years' penal servitude, while Eyraud, one of the blackest-hearted men the world has ever known, was condemned to the scaffold—a merciful penalty for his diabolical crime.

M.P. WHO LIVES IN A SINGLE ROOM.

HUMILIATING EXPERIENCES.

HOW THE MONEY GOES.

Difficulties of certain members of Parliament who have to live on their salary of £400 a year are disclosed in the report of the Select Committee on Members' Expenses.

Mr. Dan Irving, Socialist M.P. for Burnley, told the Committee that out of his £400 he pays £105 for a third-class railway pass.

"I cannot afford to give up my home," he explained. "An M.P.'s situation is very precarious; it may last some years, it may not even last months—you never know. Therefore I have to keep two homes. It is not that I elect to keep two homes going, it is because I must."

His home at Burnley, he said, costs £3 a week, and in London it cost him about 55s or 60s a week for single-room lodging.

Food in the House of Commons Postages.

Tram fares.

"Those items alone," he proceeded, "bring me up to £370 a year. That does not give me a penny piece for clothing, either for myself or my wife."

"The result is, of course, that one does not really live on the £400 a year; you cannot do it."

He explained that he had to devote time, attention, and study to other methods of increasing his income, otherwise he could not possibly live.

"HUMILIATING."

"I feel sometimes a little sense of humiliation," he continued, "in mixing with my fellows when you have to scan every item of expense which you are called upon to meet in company with other men all around you who have reasonable means; you inevitably feel, whether it is so or no, a sense of humiliation, because you appear to be mean when other men are, I do not say extravagant, but able to act differently."

"Of course, there is the fact that temptation may be put in a man's way to do things that he ought not to do, merely because he is in a position of poverty—because that is what it amounts to."

Replying to questions, Mr. Irving said that at times he had to stand pretty nearly half the way between London and Burnley, and from the time he left his lodgings in London it took him eight or nine hours to get home.

Asked if he would take exception to the Committee publishing his evidence with his name, he replied:—

"Not at all. I do not mind. I would tell it from the house-tops, because there is nothing to be ashamed of in it."

Replying to Mr. P. Hooley.

MR. ADAMSON'S VIEW.

Mr. W. Adamson, M.P. (until recently chairman of the Labour party), expressed the opinion that the salary should be £800, in addition to an open railway pass, he said, cost him £186 a year, and that did not provide for extras. If he used a sleeper, for instance, it would cost him another £23 a week.

There were also hotel expenses, and keeping those down to bedrock figures it meant another £160. Postage he put at £15 a year. The figures given totalled £376. Mr. Adamson proceeded:—

To a working man with no knowledge of the way money goes when living in London and travelling about the country, as a member of Parliament has to do, £400 a year may seem a large sum; but, when he begins to try and divide that up, he very quickly realises where he is.

Twelve M.P.'s, it was mentioned, refuse to accept the salary; and Sir Herbert Field said that for a long time he designated his warrant "under protest"—a futile thing, he agreed.

In their report the Committee agree that if £400 a year was necessary in 1914, such an amount is inadequate to-day, but nevertheless they recommend that no change be made in the present salary, although satisfied that further consideration should be given to this matter in the near future.

Free postage of M.P.'s letters is recommended by the Committee, and also free first-class railway travelling from London to the M.P.'s constituencies.

GALLIOLI LANDING SHIP.

"RIVER CLYDE'S" SURPRISE FOR HER V.C. COMMANDER.

An amusing coincidence occurred at the Baltic Exchange recently.

Commander Unwin, V.C., who was in charge of the "River Clyde" at the time she made her historic landing at Cape Helles, was chatting to a friend, when the arrival of a Spanish steamer, the "Angela," at Tampa, Florida, was signalled.

"Ever heard of that ship?" asked Commander Unwin's companion.

"No," replied the V.C. "I think you have; she's the old River Clyde."

INDIA'S FUTURE.

LORD READING AS VICEROY.

A GREAT TASK.

Lord Reading is charged with one of the greatest Imperial tasks which have ever been entrusted to any Briton, writes Lovat Fraser in the Daily Mail.

His true work will be to convince the peoples of India that their own best interests and their own ultimate security depend upon their remaining willing citizens of the only great Empire now left in the world.

It is an undertaking which will call for the most exalted qualities of statesmanship. It will demand far-sighted vision, high courage, great patience and forbearance, and very deep human sympathy and insight.

If Lord Reading succeeds, as I believe he will, then he will have accomplished something which will entitle him to lasting remembrance.

People in this country have been a little surprised that the King's choice of Lord Reading as his viceroy has been received with such general approval in India.

There is really no mystery about it. Next to the quality of sympathy, of which they have perhaps known too little, the peoples of India prize justice. They have not yet lost faith in the essential characteristics of British justice. The quick imaginations of educated classes have been touched by the announcement that Lord Reading has relinquished the high and honourable office of Lord Chief Justice of England in order to fill the hard, solitary post of Viceroy.

They see in the appointment a proof that the British people are looking at the affairs of India from a new angle. They see, too, that we are sending them of our best. It is greatly to the good that Lord Reading will find in India an atmosphere which, although charged with unrest, is highly favourable to himself and to his purpose.

The British in India are equally disposed to offer a cordial welcome to Lord Reading. Their great fear was that at this critical juncture we might send to India a little man or a feeble man. Their doubts are now allayed.

In the past we have sent to India as Viceroys great soldiers, great administrators, great diplomats, and now and then men who had no greatness and not much claim to competence, though the average has been high. We have never until now sent a lawyer, though once the choice has been made it leaps to the eye that it is entirely right.

India is just entering upon a new constitutional era, in which the leaders of her own peoples will have much to do with the shaping of legislation and policy. There could be no more suitable Viceroy than a lawyer who is familiar with Parliamentary usage, whose mind has been moulded by the exercise of the serene impartiality of the Bench, who has a great knowledge of the world, an immense capacity for hard work, and some acquaintance with technical diplomacy.

Yet I think India will find that in Lord Reading's Vicerealty intensely human qualities, and not the attributes of the lawyer, will be uppermost. His past-training will serve him well, but it has never mastered his receptive mind or moulded him into an inflexible rigidity of thought. It has clothed him with dignity for great occasions, but has not dehumanised him or wrapped him in red-tape. Always there lurks about him a touch of the questioning spirit, the eager adventurous outlook of his boyhood. It is just this touch which attracts most.

In the difficult years which lie ahead it is extremely important that India should have a Viceroy who will not be easily discouraged or depressed. Lord Reading is such a man. Though too wise for senseless unvarying optimism, he has the temperament which never fails to look on the best side of things. He knows how to face reverses with calmness, and how to face pluck, quickness of decision, and when necessary the willingness to take risks, qualities which may all be needed in the next five years.

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CURRENT ACCOUNTS opened for
FIXED DEPOSITS received for one
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A. H. FERGUSON,
 Acting Manager.
 Hongkong, February 23, 1931.

THE CHINA SPECIE BANK
LIMITED.

HEAD OFFICE:
St. George's Building, Hongkong

Chairman of board of directors
Mr. Wang Shih Ham.

Chief Manager Mr. L. E. Holmes
Asst. Manager Mr. R. T. Wong

Hongkong Manager Mr. I. P. ALLEN

Foreign exchange and general bank business transacted.

Current, Savings, and Fixed deposits bear interests at rates of 2%, 4% and 6% per annum respectively.

L. S. HOLUM,
Chief Manager.

Hongkong, October 2, 1930.

BANQUE DE L'INDO-CHINE.
(FRENCH BANK.)

HEAD OFFICE :
15bis, Rue Laffitte, Paris.
SUBSCRIBED CAPITAL - FR. 72,000,000
PAID UP CAPITAL - FR. 68,400,000
RESERVE FUNDS - FR. 68,567,203
BRANCHES :

Bangkok	Hongkong	Saigon
Batambang	Mong-tai	Shanghai
Canton	Noumea	Singapore
Djibouti	Perpete	Tientsin
Haiphong	Peking	Tourane
Hankow	Pnom-Penh	
Hanoi	Pondicherry	
	BANKERS:	

IN FRANCE: Comptoir National d'Escompte de Paris; Crédit Lyonnais; Banque de Paris et des Pays-Bas; Crédit Industriel et Commercial; Société Générale.

IN LONDON: The National Provincial & Union Bank of England; Comptoir National d'Escompte de Paris; Crédit Lyonnais.

IN NEW YORK: J. P. Morgan & French American Banking Corporation Guaranty Trust Co. of New York.
Interest allowed on Current Accounts and Fixed Deposits according to arrangement.
Every description of banking exchange business transacted.

V. MARSOT.
Acting Manager
Hongkong, Nov. 1, 1920.

**THE CHINESE MERCHANT
BANK LTD.**

HEAD OFFICE:
Alexandre Buildings, Charter Road

General Banking and Exchange
now transacted.

Loans granted on approved security.
Current Accounts opened and
Deposits received at rates which may be ascertained on application.

The Bank also conducts a
Department
K. C. LAU,
Chief Manager
Hongkong, Aug. 17, 1930.
BANK OF CHINA

**BANK OF CHINA
LIMITED
—
HEAD OFFICE
HONGKONG.**

FOREIGN EXCHANGE
General Banking Business transacted
CURRENT ACCOUNTS opened and maintained
and **FIXED DEPOSITS** received at special
INTEREST ON FIXED DEPOSITS

For 3 Months 3% per annum
For 6 Months 4% per annum
For 12 Months 4½% per annum
LOOK POONG SH
Chief Manager,
Hongkong, April 28, 1920.

THE YOKOHAMA SPECIE BANK, LTD.
ESTABLISHED 1880.

CAPITAL (fully paid up) --- Yen 100
RESERVE FUND --- Yen 50
HEAD OFFICE:--YOKOHAMA
BRANCHES AND AGENTS IN

Ac-	BANALAYA	NEWYORK
	BOMBAY	NEW YORK
	BURTON AYER	CHINA
	CALCUTTA	PEKING
	CHANGCHOW	HAIPHONG
anking	DAIKEN (DALEY)	SAMSON
	FENGCHOW (MURDER)	SAY FRANCIS
	HANKOW	SEATTLE
securi-	HARBEY	SHANGHAI

MONTELUIS	SARASOTA
KAI YUEN	SINGAPORE
KOWE	SOMERSET
LONDON	SYDNEY
LOS ANGELES	TAMPA
LYONS	TOKYO
MANTLA	TRINIDAD
MARSAK	VLADIVOSTOK

Interest allowed on Current Assets
Deposits received for fixed periods
to be obtained on application
G. HARTWIG
Manager
Hongkong, March 16, 1921.

NOTICES.

Arnhold Brothers & Co., Ltd.

Import Shipping
Export Engineering

HEAD OFFICE: SHANGHAI

BRANCHES: HANKOW, TIENTSIN, PEKING, CHUNGKING,
CHINGKIANG, HONGKONG, CANTON, CHANG-
SHA, NEWYANG, MUKDEN AND HARBIN.

AGENCIES: LONDON AND NEW YORK.

Beautify your Home by using—

"SYNOLEO"

The famous "Oil Bound"

DISTEMPER (Colour wash)**"SYNOLEO"** is in paste form, and only requires thinning with cold water to be ready for the brush. Is easily applied.**"SYNOLEO"** does not rub off on the clothes. Colours fast to light and retain their appearance for years.**"SYNOLEO"** is manufactured in the most delicate tints and the deepest shades.**"SYNOLEO"** is the latest product in Distempers, and is superior to all others—Commands a very large sale throughout China.STOCKED IN HONGKONG & SHANGHAI
in many attractive colours.

TINT BOOK and full particulars from—

Branch Houses of Manufacturers

WILKINSON, HEYWOOD & CLARK, LTD.

Alexandra Buildings, HONGKONG. International Building, SHANGHAI.

POET'S PEREGRINATIONS.

MR. W. BYNNER.

REGRET AT LEAVING CHINA.

Among the passengers who sailed on the C. M. S. "Nanking" was one who returned to China last year because he loved the country and because he wanted to do a definite piece of work here and who has now left with the work accomplished and with a deeper affection for the Chinese people in his heart—Mr. W. Bynner, the American poet. He told a representative of the *North China Daily News* that he really began to love China and the hearts of her people when he met a Chinese student down in Hangchow, Nien Shih-chang, with whom he has continued his country trips throughout the republic, north and south. Mr. Nien was a student at the middle school in Shanghai and knew little English but he progressed so rapidly in the company of Mr. Bynner that his professors were glad to allow him leave from his work because of the value to him of daily conversation.

One of the first cities they found together was Yangchow, to which they travelled by canal. "It is the Pompeii of old China," said Mr. Bynner, "ruins of luxurious days are there, signs of great grandeur are still in existence and all is surrounded by one of the most beautiful walls in China to-day, and around this still is a winding stream and drooping willow trees."

From here they went north and, after Mr. Bynner had accomplished some work on the Tang anthology of 300 poems, they came south again and happened one day into Chinkiang and an old curio store to look for buckles of jade. A Chinese abbot strolled in and engaged in conversation. Finally it came out, through the student who was wont to boast of his American friend, that Mr. Bynner was doing a little work in the way of translations of Chinese poetry and that one of his favourites among the poets was Li Po.

THE PLEASURES OF POETRY.

Upon hearing this the abbot became very interested and said that a party of Li Po's descendants were going with him to his monastery on Silver Island that day. It was the occasion of Mr. Sen's birthday and would they come along? The invitation accepted, the party set out. Sailing out to the island, in this group of people, some fifteen in all, Mr. Bynner came to know one of the most interesting sides of the Chinese character. On the occasion of the birthday of one of the eldest of the party, a poem had been written in his honour, and was being read to him. And so, as they sailed and the poet read in musical intonation, Sen, to whom it was addressed, interjected corrections here and there and the entire party gave their utmost attention.

The day was spent on beautiful Silver Island, among its interesting old temples, where the abbot and his monks write poetry and history and preserve and add to the culture of their country.

MARK TWAIN'S GHOST.

SEEN IN CONNECTICUT.

SERVANT GIRL'S STORY.

Mark Twain's ghost caused terror in Hartford, Connecticut, on March 13. When Anna Maher, a domestic servant, was returning from Asylum Avenue Bridge, she declared that she had seen the ghost staring at her from the bridge post. She was in an hysterical condition, but was able to say that the ghost was pure white. She was positive of her identification of Mark Twain's features as she knew him in life.

The affair was reported to the police, and Constable Thomas O'Brien was assigned to investigate. He and the girl set out for Asylum Avenue Bridge. When some distance away she stepped and pointed to the bridge. There was the ghost, pure white, and plainly visible. The girl refused to go any further, but O'Brien bravely advanced alone with his club drawn.

As he came nearer the bridge Mark Twain's well-known features stared at him, ghastly white, from the post on which the spectre was perched. O'Brien, undismayed, swung his club and went right up to the bridge post.

Then the mystery was revealed. It was a plaster bust of Mark Twain, stolen several weeks ago from his former residence in Farmington Avenue. A reward of \$25 was recently offered for its recovery, and the thieves, evidently frightened, had placed the bust on the bridge post.

Anna Maher and O'Brien are now both claiming the reward.

MALIGNED FOOCHOW.

One of the latest trips Mr. Bynner and Mr. Nien have taken is to Foochow, which city, the former says, has been vastly underrated in the guide books. Contrary to the impression which these misleading, uninspired pamphlets give out, Foochow is one of the cleanest, most beautiful, of Chinese cities. It has been improved with wide gravelled roads and hostels for the accommodation of travellers, and all without the destruction of what was beautiful and typical, as in Canton. Foochow is surrounded by hills and canals and luxuriant trees and it contains some of the most beautiful temples and pagodas that can be found anywhere. And here, again, the poet saw, in temple inscriptions and in conversation, how truly poetical the Chinese are and how much a part of their lives the things of imagination fill.

Mr. Bynner was elected president of the Poetical Society of America, with headquarters in New York. The news of this appointment only recently reached him.

He said, on leaving, that he was not anxious to go home, that China had become his country, and that he had already felt himself in New York, homesick to get back.

THE BLUE FUNNEL LINE

REGULAR AND FAST FREIGHT AND PASSENGER SERVICES.

LONDON SERVICE

"PYRRHUS" 3rd May London, Amsterdam & Antwerp
"DEMODOCUS" 22nd May London, Amsterdam & Antwerp
"AGAPENOR" 24th May London, Amsterdam & Hamburg
"MACHAON" 14th June London, Rotterdam & Hamburg
"ANCHISES" 21st June London, Amsterdam & Antwerp

LIVERPOOL SERVICE

(Direct or via Continental Ports)
"ANTIOCHUS" 3rd May Genoa, Marseilles, Liverpool & Glasgow
"TYDEUS" 17th May Havre, Liverpool & Glasgow
"HYRYADES" 9th June Genoa, Marseilles, Liverpool & Glasgow
"HELLEROPHON" 24th June Genoa, Marseilles, Liverpool & Glasgow

PACIFIC SERVICE

(via Kobe and Yokohama)
"PROTESILAUS" 4th May Victoria, Seattle and Vancouver
"TRUCER" 25th May
"TALTYBIUS" 15th June

NEW YORK SERVICE

(via Suez or Panama) via Suez
"ET COMPANION" 16th May

HOMEWARD PASSENGER SERVICE

"PYRRHUS" 3rd May for London
"ANCHISES" 21st June for London
"TELESTIAS" 12th July for London
"MENTOR" 12th July for London

For Freight and all Information Apply to

BUTTERFIELD & SWIRE, AGENTS.

POST OFFICE NOTICES.

Telegraphic Communication with Cap Rock Lighthouse is interrupted.

REGISTERED AND PARCEL MAILS are closed 15 minutes earlier than the time given below unless otherwise stated, and where mails are advertised to close at or before 9 a.m. registered and parcel mails are closed at 5 p.m. on the previous day.

INWARD MAILS.

TUESDAY, APRIL 26.

WEDNESDAY, APRIL 27.

THURSDAY, APRIL 28.

OUTWARD MAILS.

TUESDAY, APRIL 26.

WEDNESDAY, APRIL 27.

THURSDAY, APRIL 28.

FRIDAY, APRIL 29.

SATURDAY, APRIL 30.

SUNDAY, MAY 1.

MONDAY, MAY 2.

TUESDAY, MAY 3.

WEDNESDAY, MAY 4.

THURSDAY, MAY 5.

FRIDAY, MAY 6.

SATURDAY, MAY 7.

SUNDAY, MAY 8.

MONDAY, MAY 9.

TUESDAY, MAY 10.

WEDNESDAY, MAY 11.

THURSDAY, MAY 12.

FRIDAY, MAY 13.

SATURDAY, MAY 14.

SUNDAY, MAY 15.

MONDAY, MAY 16.

TUESDAY, MAY 17.

WEDNESDAY, MAY 18.

THURSDAY, MAY 19.

FRIDAY, MAY 20.

SATURDAY, MAY 21.

SUNDAY, MAY 22.

MONDAY, MAY 23.

TUESDAY, MAY 24.

WEDNESDAY, MAY 25.

THURSDAY, MAY 26.

FRIDAY, MAY 27.

SATURDAY, MAY 28.

SUNDAY, MAY 29.

MONDAY, MAY 30.

TUESDAY, MAY 31.

WEDNESDAY, JUNE 1.

THURSDAY, JUNE 2.

FRIDAY, JUNE 3.

SATURDAY, JUNE 4.

SUNDAY, JUNE 5.

MONDAY, JUNE 6.

TUESDAY, JUNE 7.

WEDNESDAY, JUNE 8.

THURSDAY, JUNE 9.

FRIDAY, JUNE 10.

SATURDAY, JUNE 11.

SUNDAY, JUNE 12.

MONDAY, JUNE 13.

TUESDAY, JUNE 14.

WEDNESDAY, JUNE 15.

THURSDAY, JUNE 16.

FRIDAY, JUNE 17.

SATURDAY, JUNE 18.

SUNDAY, JUNE 19.

MONDAY, JUNE 20.

TUESDAY, JUNE 21.

WEATHER REPORT.

April 26, 11h. 37m.—Pressure has increased moderately at Weihaiwei; other changes are slight. The depression remains over Tongking.

Hongkong Rainfall for the 24 hours ending at 10 a.m. to-day: 0.00 inch. Total since January 1st: 5.34 inches, against an average of 10.70 inches.

Forecast for the 24 hours ending at noon on April 27th.

1.—Howeys to Cap Rock, S.E. winds, moderate; fair.

2.—Formosa Channel. The same as No. 1.

3.—South coast of China between Hongkong and Lamock. The same as No. 1.

4.—South coast of China between Hongkong and Hainan. The same as No. 1.

ROYAL OBSERVATORY,

HONGKONG.

DAILY WEATHER REPORT.

APRIL 26, 1921, a.m.

Station	Hour	Barometer at Sea Level,	Temperature,	Humidity,	Direction,	Force,	Wind.
Yokohama	6 a.	30.06	41	ENE	1	0	
Namuro	5 a.	30.06	41	ENE	1	0	
Kasado	5 a.	30.06	41	ENE	1	0	
Yokohama	5 a.	30.06	41	ENE	1	0	
Sochi	5 a.	30.06	41	ENE	1	0	
Yagasaki	5 a.	30.06	41	ENE	1	0	
Kasohima	5 a.	30.06	41	ENE	1	0	
Osaka	5 a.	30.06	41	ENE	1	0	
Naha	5 a.	30.06	41	ENE	1	0	
Yokohama	5 a.	30.06	41	ENE	1	0	
Yokohama	5 a.	30.06	41	ENE	1	0	
Yokohama	5 a.	30.06	41	ENE	1	0	
Yokohama	5 a.	30.06	41	ENE	1	0	
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